

**Fiscal Year 2011**

# **Adopted Budget**

**CITY COMMISSION  
TAMARAC, FLORIDA**

**Beth Talabisco**  
MAYOR

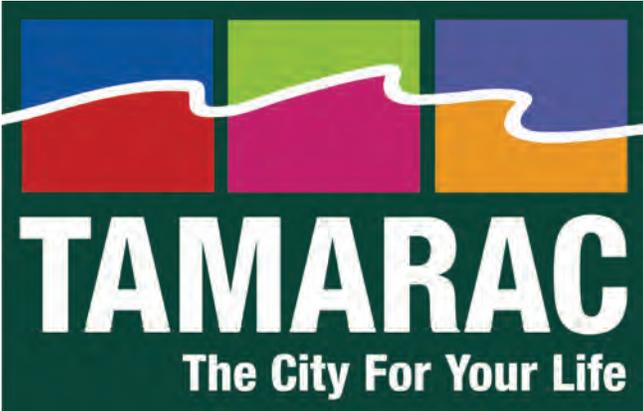
**Harry Dressler**  
VICE-MAYOR

**Pamela Bushnell**  
COMMISSIONER

**Michelle J. Gomez**  
COMMISSIONER

**Diane Glasser**  
COMMISSIONER

**Jeffrey L. Miller**  
CITY MANAGER



# *Vision, Mission & Values*

## **Our Vision:**

*The City of Tamarac, Our Community of Choice -  
Leading the nation in quality of life through safe neighborhoods,  
a vibrant economy, exceptional customer service and recognized excellence.*

## **Our Mission:**

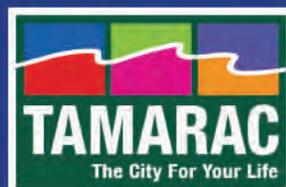
*We are:  
"Committed to Excellence . . . Always"*

*It is our job to foster and create an environment that:  
Responds to the Customer  
Creates and Innovates  
Works as a Team  
Achieves Results  
Makes a Difference*

## **Our Values:**

*As Stewards of the public trust, we value:*

*Vision  
Integrity  
Efficiency  
Quality Service*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Tamarac  
Florida**

For the Fiscal Year Beginning

**October 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Tamarac for its annual budget for the fiscal year beginning October 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# EXECUTIVE TEAM

**Jeffrey L. Miller**  
City Manager

**Michael C. Cernech**  
Deputy City Manager

**Diane Phillips**  
Assistant City Manager

**Samuel S. Goren**  
City Attorney

**Claudio Grande**  
Chief Building Official

**Peter M. J. Richardson**  
City Clerk

**Jennifer Bramley**  
Director of Community Development

**Mark C. Mason, CPA**  
Director of Financial Services

**Mike Burton**  
Fire Chief

**Maria Swanson**  
Director of Human Resources

**Levent Sucuoglu**  
Director of Information Technology

**Greg Warner**  
Director of Parks & Recreation

**Andrew Berns**  
Public & Economic Affairs Officer

**Jack Strain**  
Director of Public Works

**Raymond Gagnon**  
Director of Utilities

## TAMARAC PERSPECTIVE

Tamarac is a beautifully developed community of residential, commercial and recreational areas, nestled in the center of Broward County between the Everglades Conservation Area and the Atlantic Coastal Ridge. All the pleasures of South Florida, limited only by one's imagination, can be found here and in the surrounding areas. Young families and retirees alike are drawn to our sub-tropical climate (averaging seventy-four degrees), highly desirable and strategic location, and our fresh and enthusiastic approach to business, education, healthcare, recreation and government.

Tamarac was once wetlands, pastures, fields, and part of the intricately rich Everglades ecosystem comprised of cypress swamp and marsh. As a result, our residential neighborhoods abound with waterways, lakes and open spaces, offering a habitat to ducks, cattle egrets, and the majestic heron with its graceful appearance. Tamarac was incorporated on July 19, 1963 by developer Kenneth E. Behring. Jack Leff, member of the City of Tamarac's Public Information Board wrote that Ken Behring "...envisioned a retirement community living in reasonably priced homes. He offered a home with lots of land and practically no maintenance for the homeowner. Thus was born a new concept for gracious adult living."

Tamarac has since evolved into a city far more complex than the network of adult communities that Mr. Behring envisioned. Tamarac has 59,340 residents and the composition of those residents is also noteworthy.

The median age of Tamarac residents fell from 65 in 1990 to 52.9 in 2000 to 49.3 in 2007. Currently 29.3% of Tamarac residents are non-white, and 23% identify themselves as Hispanic or Latino. The City is experiencing the same demographic changes as all other cities in the South Florida region. Our population is becoming younger and more diverse, and we are positioning ourselves to meet the service demands of our new residents.

Tamarac is the 12<sup>th</sup> largest city in Broward County and the 37<sup>th</sup> largest in Florida. Tamarac lies 11 miles northwest of Fort Lauderdale—the county seat. Ideally situated in the expanding and dynamic tri-county commercial market, Tamarac benefits from nearby access to super-highways, railways, airways, and waterways, including Port Everglades, the Fort Lauderdale/Hollywood International Airport, Florida Turnpike, Sawgrass Expressway, Interstates 75 and 95, US 441, and US 1.

A full-service city covering an area of 12 square miles, Tamarac is one of Broward County's newer additions, having incorporated in 1963. The City is now 47 years of age—old enough to adapt the best from our past, yet young enough to move through the new millennium with anticipation and excitement—a philosophy that highlights our city's commitment to the future.

Residents of the City of Tamarac enjoy many recreational facilities within the city limits: 10 city parks (the Tamarac Sports Complex, Tamarac Park, Caporella Park, Veterans' Park, Tamarac Commons Park, Tephford Park, Sunset Point, Landings Park, and Gary B. Jones Park for People and Pups) covering 138.1 acres. They

## TAMARAC PERSPECTIVE (continued)

also enjoy a 30,000 square foot Community Center, a Recreation Center, a Multi-Purpose Center, an aquatic complex, a 6.5 acre wildlife preserve, and 680 acres of freshwater canals and lakes which provide habitat for various species of native and exotic fish. Nature trails and bike paths are accessible throughout the city, taking full advantage of having the best of both worlds.

Residents also enjoy regional sports and cultural facilities that are within close proximity and are easily accessible. Culture and performing arts lovers can access Broward Center for the Performing Arts, Miami City Ballet, and the Museum of Discovery and Science. Sports fans make their way to the Florida Panthers' games at the Bank Atlantic Center, the Florida Marlins' and the Miami Dolphins' games at Sun Life Stadium, Baltimore Orioles Spring Training nearby in Fort Lauderdale, and horse racing at The Isle-Pompano.

The City of Tamarac is also home to the 500-acre Tamarac Commerce Park. Seventeen major corporations have already located there, employing over 5,000 people. The Park is zoned light industrial, which will accommodate manufacturers, office parks, research facilities and other related uses.

The Westpointe project has experienced rapid growth since opening in the Tamarac Commerce Park. This 158-acre Development of Regional Impact has an approved development order that includes office, commercial, and industrial land uses. Westpointe contains a hotel, 200,000 square feet of commercial use, 45,000 square feet of automotive dealership, 1,034,924 square feet of industrial/office use, and 440,000 square feet of industrial use. Twenty-six acres of lakes have been developed as part of the project.

In keeping an ever-watchful eye on the health of the City, now and in the future, Tamarac considers one of the greatest challenges to be that of creating and maintaining balance—with new growth and development in proportion to environmental and resource conservation. We must protect our wildlife, natural regions and other pervious areas, while we endeavor to progress forward.

## READER'S GUIDE

### INTRODUCTION SECTION

The first critical reading of the Fiscal Year 2011 Budget is the City Manager's Message. The reader will gain an understanding of the City Manager's vision, critical issues, recommended policy and operational changes, and a proposed financial plan.

### BUDGET OVERVIEW SECTION

This section provides the reader with the basic components that make up the development and adoption of the FY 2011 Budget. Included in this section are explanations of the type of government and type of budget, a description of the Budget Process, the Budget Calendar, budgetary highlights, and the FY 2010 Personnel Complement. This section also includes a summary of the City Commission's Strategic Goals to support the direction of the budget as a plan.

### NEW PROGRAMS SECTION

This section answers one of the most often asked questions: "What's new in the Budget?" In this section, you will find a list of new or enhanced programs, capital outlay, and capital improvement projects.

### FINANCIALS SECTION

This section provides schedules of detailed revenue sources and expenditures for the General fund and for all funds combined for a total FY 2011 Budget. Similar to a person with more than one savings account, a municipality categorizes revenue and expenditures into separate funds according to purpose. This section also includes a comparison of major revenue sources, the full cost allocation study, an overview of financial management policies, and a brief description of each fund.

### PROGRAMS SECTION

This section explains the diverse services offered by the City of Tamarac. Each division of each department has identified a mission statement, a program description and strategic goals for the upcoming year. In addition, the FY 2011 Budget includes the reporting of performance measures for each applicable division. Performance Measurement is an ongoing process to evaluate and report how well the City is delivering its services.

The measures that will be reported reflect the City's effort to improve and grow, and track its performance for elected officials, managers, and the public. Each measure will reflect a projection for the year, and ultimately, a history of performance over three fiscal years.

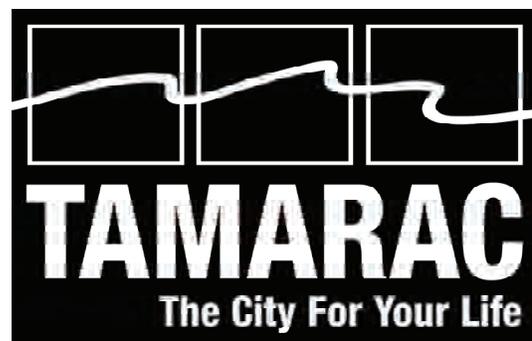
The reporting of performance measures differs from standard goals and objectives because it goes further than simply reporting "achieved" or "not achieved"; it provides an ongoing method for measurement, and allows for gauging performance against internal, external, local and national standards.

### CAPITAL IMPROVEMENT PROGRAM SECTION

This section provides a comprehensive listing and explanation of the capital requirements and associated funding for the City for the next six years.

### APPENDIX SECTION

This section contains the City's a glossary of commonly used terms and miscellaneous statistics for the City of Tamarac.



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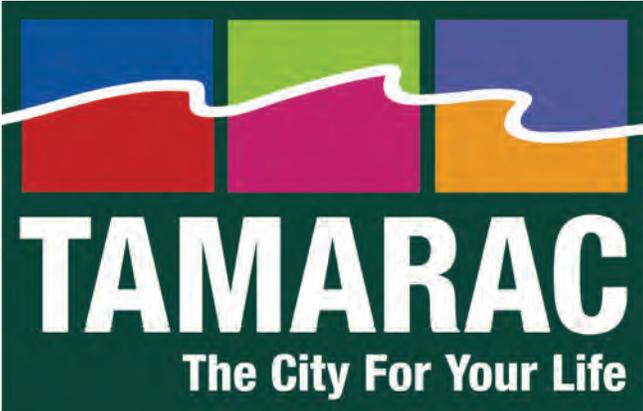
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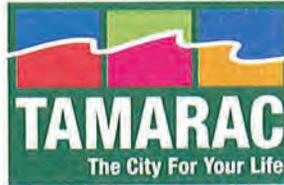
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**OFFICE OF THE  
CITY MANAGER**



**Jeffrey L. Miller**  
CITY MANAGER

November 5, 2010

The Honorable Mayor and Members of the City Commission  
City of Tamarac  
7525 NW 88<sup>th</sup> Avenue  
Tamarac, Florida 33321

Madam Mayor and Members of the City Commission:

It is our pleasure to communicate to you the official budget document for fiscal year 2010-2011 adopted by the City Commission on September 22, 2010. The final budget was established upon the completion of your review and acceptance.

Following the release of the City Manager's Proposed Budget on June 30, 2010 a workshop was held with the City Commission on July 7, 2010 to discuss the proposed budget, programs and funding. In addition, following release of the proposed budget, the Voluntary Separation Incentive Program was in process, a determination of conditional approval for the Energy Conservation Appropriation grant was received and an additional five positions were eliminated in finalizing the budget for adoption. As such, several adjustments had been made and presented to the Commission during its final budget deliberations. The final budget adoption includes those changes as well as the programs and funding which had been included in the proposed budget.

Following is a summary of the Proposed and Final Budgets:

FUND TYPE	FY 2011 PROPOSED BUDGET	FY 2011 INCREASE/ (DECREASE)	FY 2011 FINAL BUDGET
General Fund	\$ 44,776,200	\$ (41,977)	\$ 44,734,223
Special Revenue Funds	23,241,251	(65,339)	23,175,912
Debt Service Funds	2,831,700	-	2,831,700
Capital Project Funds	1,726,855	965,120	2,691,975
Enterprise Funds	26,543,854	(93,315)	26,450,539
Internal Service Fund	1,901,153	267,859	2,169,012
	<u>\$ 101,021,013</u>	<u>\$ 1,032,348</u>	<u>\$ 102,053,361</u>

I would like to thank the Mayor and Commissioners for their foresight and support of the proposed budget as well as the implementation of Financial Policies for long-term financial planning. As we are all aware, a budget encapsulates the plans and initiatives needed to help drive our success both today and into the future. As the adoption phase of this budget cycle has ended and the planning for the upcoming cycle begins, the work put into this year's budget will provide a solid foundation of "Sustainability" for our future.

Sincerely,

A handwritten signature in blue ink that reads "Jeffrey L. Miller".

Jeffrey L. Miller  
City Manager

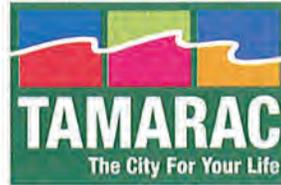
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EQUAL OPPORTUNITY EMPLOYER

**OFFICE OF THE  
CITY MANAGER**



**Jeffrey L. Miller**  
CITY MANAGER

June 30, 2010

The Honorable Mayor and Members of the City Commission  
City of Tamarac  
7525 NW 88<sup>th</sup> Avenue  
Tamarac, Florida 33321

Madam Mayor and Members of the City Commission:

It is my privilege to present to you our proposed budget for the 2011 fiscal year. The development of the budget has been the culmination of work spanning the past five months. That work includes analysis, planning, review, and assessment focused upon aligning the City's annual financial strategy with the goals and objectives contained within the Strategic Plan. The proposed budget recognizes and addresses our community needs while dealing with an extended period of economic decline. This year has continued to be a challenge as a result of a further reduction in taxable property values, an anemic construction climate, and the full impact of the legislative and constitutional measures that have placed severe limits on how local governments can levy ad valorem taxes today and in the future.

Beginning with our strategic planning session and followed by subsequent workshops with the City Commission, staff has developed a budget for the coming year. As noted previously, we are faced with challenges not faced in the City of Tamarac in prior years. These challenges stem from a precipitous drop in taxable values in the City as well as a stagnant national, state and local economic environment that has further eroded revenues within the General Fund. In light of these challenges and the City Commission's guidance regarding "Sustainability", staff has crafted a budget that meets those goals outlined in the Strategic Plan.

The budget that accompanies this message includes a new revenue source (Electric Public Service Tax) adopted by the City Commission in May, 2010 and a recommended operating and debt service millage rate that is below the rolled-back rate. Further, it provides an example of how that rate will impact property owners at various property value levels. In addition, it provides information regarding changes and realignment of certain items and the impact on the overall budget.

The Total Proposed Budget (all funds) for the 2011 fiscal year is \$101,021,013. The Proposed General Fund Budget is \$44,776,200 with a .5001 mil increase in the current general operations millage rate of 5.9999 to 6.5000 mils. This millage rate, along with the new revenue source, accompanied by a reduction in staffing, operating expenditures and other adjustments, will provide sufficient funding to meet next year's strategic plan goals and objectives as well as providing a contingency for expected changes to the Broward Sheriff's Office (BSO) contract for police services of \$1,783,816.

Comparisons with previous year's budgets are provided in the accompanying tables. There are several highly important facts to keep in mind as the Commission assesses those comparisons. With the first budget amendment in fiscal year 2010, the Building Fund expenditures and associated revenue were reclassified to a special revenue fund. In addition, for fiscal year 2011, the three cent local option gas tax has also been reclassified to a special revenue fund due to the restrictions associated with its use by statute. Two additional changes advance the objectives of Goal #5, *A Vibrant Community*. The first anticipates changes to the sheriff's contract that will increase the contract cost by 8.75%. The second sets aside funds for economic development. These changes will affect your evaluation of the comparisons.

As the Commission will recall, three years ago, even though the City's population continued to grow, staff forecasted the downward shifts in taxable value that would affect future revenue streams. The actual results have been more severe than had been anticipated. The total taxable assessed value has decreased to an estimated \$2,593,110,930 from an adjusted high in fiscal year 2008 of \$4,402,093,105. This translates to a 41.1% decrease

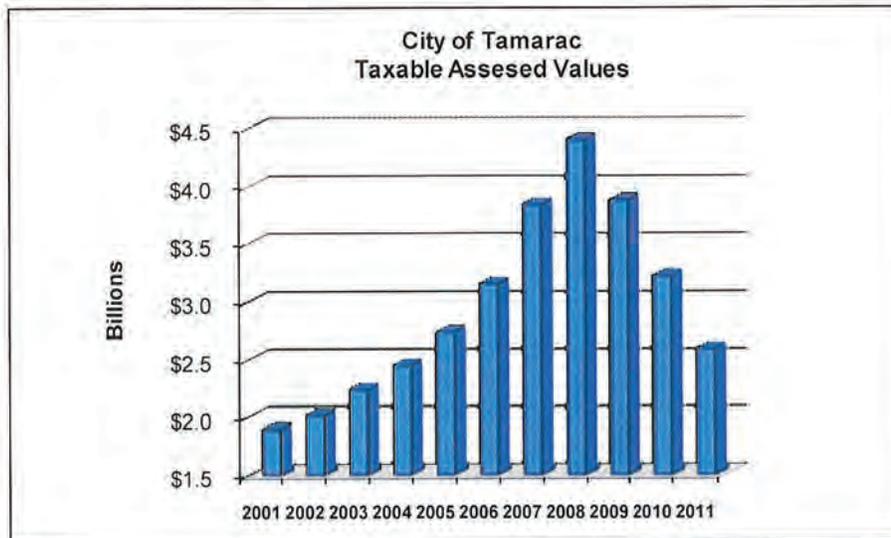
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EQUAL OPPORTUNITY EMPLOYER

over three years. The projected taxable value is essentially equivalent to the values in 2004 but with a population gain over those intervening years of 7,000. As the commission is aware, over the past two years, the City has reduced its adopted General Fund in excess of \$10 million through reductions in staffing and associated operating expenditures. This proposed budget continues that trend via the elimination of vacant positions and additional staff reductions, further facilitated by the Voluntary Separation Incentive Program offered in fiscal year 2010. With the anticipated increase in the BSO contract and other required operating expenses, the proposed budget remains equal to the 2010 adopted budget.



Legislative changes governing how millage rates are established were enacted during the 2007 State Legislative Session with additional changes coming via a referendum in 2008 that affected fiscal year 2010 and beyond. The referendum increased the homestead exemptions from \$25,000 to \$50,000 and rules for portability of the "Save Our Homes" value were approved. In addition, there is now a 10% cap on assessed value increases for non-homesteaded property (both residential and commercial) with another amendment to this legislation on the ballot in November 2010 to decrease this cap to 5%. Although the full extent of this cap for non-homesteaded property has not been felt to date with the declining values across the board, it will be felt significantly in the future. As values reset downward annually, those will become the new starting points going forward.

All of these actions will have a long lasting effect on the City's ability to provide services, infrastructure repairs, and improvements in future years. To coin a phrase, this is the "New Normal". The City has recognized this "New Normal" and is re-structuring itself by downsizing with a "core service" approach. In setting a millage rate (or tax rate) for FY 2011, the City will, to a great degree, be establishing limits on ad valorem tax revenue for future years. As such, it is important that a millage rate be set with an eye toward the future and understanding that "Sustainability" is the long-term goal for the future.

Although the reduction in taxable value and legislative restrictions primarily impact the General Fund, other funds are affected by the stagnation in the construction industry. The Building Fund is particularly affected by changes in the construction industry and will be evaluated annually for level of service impacts.

In order to meet the expectations of continued reductions in revenue, departments reviewed each program and the effect that downsizing those programs would have on the services provided. This effort culminated in an additional fifteen (15) positions eliminated in the General Fund to combine with reductions in 2008, 2009, and 2010 for a net reduction of 76 positions (net of new positions) of which 66 were in the General Fund. In other words, positions over this four year period have declined from a high of 493 in FY 2007 to 413 projected in FY 2011.

The proposed FY 2011 Budget for all funds totals \$101,021,013, which is \$16,584,677 less than the FY 2010 amended budget, a decrease of 14.10% and \$6,435,163 higher than the FY 2010 adopted budget of \$94,585,850, an increase of 6.80%. The overall decrease in the budget from the amended budget is due primarily to the concept of not re-budgeting capital improvements year over year. This concept is included in the

financial policies that are included in the budget document. The increase from the adopted budget is primarily associated with an anticipated increase in the BSO contract amount, capital improvements in Stormwater, capital and operating costs in Utilities, and budgeted fund balances for several special revenue impact fee funds.

Fund Type	FY 2010 Adopted	FY 2010 Amended <sup>(1)</sup>	FY 2011 Proposed	Change from FY 2010 Adopted	Change from FY 2010 Amended
General	44,776,200	47,701,513	44,776,200	0.00%	-6.13%
Special Revenue	16,997,250	26,072,593	23,241,251	36.74%	-10.86%
Debt Service	2,860,400	2,860,400	2,831,700	-1.00%	-1.00%
Capital Projects	1,755,000	8,571,601	1,726,855	-1.60%	-79.85%
Enterprise	25,920,150	30,121,058	26,543,854	2.41%	-11.88%
Internal Service	2,276,850	2,278,525	1,901,153	-16.50%	-16.56%
<b>Total All Funds</b>	<b>\$ 94,585,850</b>	<b>\$ 117,605,690</b>	<b>\$ 101,021,013</b>	<b>6.80%</b>	<b>-14.10%</b>

<sup>(1)</sup> FY 2010 Budget Amendment #1 not included; pending posting of budget amendment approved on June 23, 2010.

Following is a summary of the budget based upon category:

Expenditure/Expense Category	FY 2010 Adopted	FY 2010 Amended <sup>(1)</sup>	FY 2011 Proposed	Change from FY 2010 Adopted	Change from FY 2010 Amended
Personal Services	36,247,410	36,530,173	36,977,845	2.02%	1.23%
Operating	38,673,950	45,491,121	35,340,456	-8.62%	-22.31%
Capital/infrastructure	3,099,000	17,890,120	4,991,000	61.05%	-72.10%
Grants & Aid	97,740	97,740	97,740	0.00%	0.00%
Debt Service	4,173,100	4,173,100	4,134,500	-0.92%	-0.92%
Reserves	2,285,080	3,413,866	8,873,008	288.30%	159.91%
Transfers	10,009,570	10,009,570	10,606,464	5.96%	5.96%
<b>Total</b>	<b>94,585,850</b>	<b>117,605,690</b>	<b>101,021,013</b>	<b>6.80%</b>	<b>-14.10%</b>

<sup>(1)</sup> FY 2010 Budget Amendment #1 not included; pending approval on June 23, 2010

Following is a summary identifying changes between Operating and Capital/Infrastructure:

Category	FY 2010 Adopted	FY 2010 Amended <sup>(1)</sup>	FY 2011 Proposed	Change from FY 2010 Adopted	Change from FY 2010 Amended
Operating Expenditures	75,019,100	82,119,034	72,718,301	-3.07%	-11.45%
Capital Expenditures	3,099,000	17,890,120	4,687,855	51.27%	-73.80%
<b>Total</b>	<b>\$ 78,118,100</b>	<b>\$ 100,009,154</b>	<b>\$ 77,406,156</b>	<b>-0.91%</b>	<b>-22.60%</b>

<sup>(1)</sup> FY 2010 Budget Amendment #1 not included; pending approval on June 23, 2010

This summary has been provided to identify the changes solely associated with operating expenditures, including personal services, and capital/infrastructure expenditures for all funds. As we have discussed with the City Commission, included in the Financial Policies is a recommendation that capital projects be budgeted on a "life-of-the-project" basis until completed or de-obligated by the City Commission. In other words, once the capital improvement has been budgeted the same appropriation will not be required to be budgeted again in the future.

This summary provides an example of the impact of re-budgeting capital improvements following adoption of the budget. In addition, as you will note, the overall changes in operating expenditures is reflective of staff's reductions made in cost of personnel and operations.

Personal Services costs represent 36.6% of the total budget and 32.7% of the General Fund budget. The proposed budget assumes a 4% increase for general employee union members in accordance with contract provisions, a 5% increase for non-represented employees and step increases with annual one-time payouts at 2% of wages for topped-out union personnel for Fire union employees. In addition, increases in pension contributions for General, Fire and Elected, Appointed and Non-Represented pension plans as a result of investment value decline as well as projected increases in health insurance has been included in Personal Services costs.

The General Fund proposed budget is \$44,776,200, which is \$2,925,313 or 6.13% less than the FY 2010 amended budget and remains the same as the FY 2010 adopted budget.

Following is a summary of the General Fund by category:

Fund Type	FY 2010 Adopted	FY 2010 Amended <sup>(1)</sup>	FY 2011 Proposed	Change from FY 2010 Adopted	Change from FY 2010 Amended
<b>General</b>					
Personal Services	15,469,160	15,465,360	14,630,551	-5.42%	-5.40%
Operating Expenditures	18,388,880	18,731,597	19,104,690	3.89%	1.99%
Capital Outlay	-	2,390,296	307,500	100.00%	-87.14%
Grants & Aid	97,740	97,740	97,740	0.00%	0.00%
Reserves	1,754,910	1,951,010	2,677,816	52.59%	37.25%
Transfers	9,065,510	9,065,510	7,957,903	-12.22%	-12.22%
<b>Total</b>	<b>\$ 44,776,200</b>	<b>\$ 47,701,513</b>	<b>\$ 44,776,200</b>	<b>0.00%</b>	<b>-6.13%</b>

<sup>(1)</sup> FY 2010 Budget Amendment #1 not included; pending approval on June 23, 2010

Following is a summary of the General Fund with a comparison between the operating departments and non-departmental including reserves.

Fund Type	FY 2010 Adopted	FY 2010 Amended <sup>(1)</sup>	FY 2011 Proposed	Change from FY 2010 Adopted	Change from FY 2010 Amended
<b>General</b>					
Operating Departments	32,811,310	35,574,583	31,914,327	-2.73%	-10.29%
Non-Departmental	11,964,890	12,126,930	12,861,873	7.50%	6.06%
<b>Total General Fund</b>	<b>\$ 44,776,200</b>	<b>\$ 47,701,513</b>	<b>\$ 44,776,200</b>	<b>0.00%</b>	<b>-6.13%</b>

<sup>(1)</sup> FY 2010 Budget Amendment #1 not included; pending approval on June 23, 2010

We have previously provided to the City Commission the reductions in the General fund that will have an effect on service levels. These reductions have not come lightly or easily. The reductions are the result of the work of the City's staff who, understanding the direction by the City Commission to further reduce expenditures, have meticulously scrutinized their budgets in an effort to achieve needed reductions with the caveat that reductions will result in decreased service levels. In this way, the reductions will continue to allow the City to continue to provide basic or "core" services, while minimizing, to the extent possible, reductions in the higher priority service levels to our residents.

Unfortunately, despite these efforts, and given the cuts required by the reduction in property values, the impacts of Amendment One and the expectation that state-shared revenues will remain relatively flat, while being offset by the electric public service tax, there will be some reductions in service levels.

The reduction in personnel primarily affects the Public Works and Parks and Recreation Departments, although there are additional reductions that may come about following the final accounting for the Voluntary Separation Incentive Program. To reiterate those service level impacts, the following information from a recent City Commission workshop is provided:

- Two (2) Part Time Customer Service Rep/Cashiers
  - ✓ Reduce Recreation Specialist and Office Specialist Positions
  - ✓ Close Community Center on Sundays and add drop box at that location.
  - ✓ Reduce hours of Recreation Center – Closed Mornings
  - ✓ Reduce operating hours of Aquatic Center Concession
- Special Events
  - ✓ City involvement in Community Events such as Taste of Tamarac and Relay for Life will be significantly reduced.
  - ✓ Two concerts eliminated from series.
- Combine Landscaping /Parks Maintenance Divisions
  - ✓ Impact Parks and athletic fields; all parks will be closed on Monday.
  - ✓ Replacement of median plantings will be delayed
    - Current operation – Remove one day and replant the next day.
    - Proposed - Seven day operation – remove on Monday and replant the following Monday.
- Streets and Roads Division
  - ✓ Level of Service Change for Repairs to roadways from 24 hours to 48 hours
  - ✓ Right-of-way de-littering will be reduced from a daily drive, inspect and de-littering operation to a once every two week walk through de-littering operation

The Voluntary Separation Incentive Program was approved on June 9, 2010 providing separation incentives to employees meeting certain criteria. As was noted in the briefing on that date, it is estimated that the return on investment will be six months to one year with a total estimated cost of approximately \$500,000. In addition, some positions will not be filled, and some promotions or movement of employees will occur whereby back-filling may be delayed or the positions not filled thus creating additional savings for FY 2011 and beyond.

Also, for the General Fund, within the proposed budget for FY 2011, some additional budget changes have been proposed, such as:

- Budgeting for Police Casualty Insurance Premiums and Fire Insurance Premiums from the State of Florida. These two sources of revenue for the Police Pension and Fire Pension plans have not been budgeted for in the past although they have been accounted for in the Financial Statements. Both are required to be first deposited in the local government's general fund and remitted then to each pension plan, police and fire only, within five days of receipt. These amounts are being budgeted due to the requirement that disbursements be appropriated. As such the remittance to the pension funds must be appropriated. For both appropriations, there is an equal amount of revenue that is recorded. Both are estimates based upon prior year receipts and totals \$1,139,300.
- Pursuant to the budget amendment adopted in June 2010, the Building Fund has been moved to a Special Revenue Fund. This is in compliance with Florida Statutes to segregate Building Fee Revenues. In conjunction with that move, the Building Fund has been charged an allocation amount for services provided by the General Fund that is recorded as revenue in the General Fund.
- Different from years past, the 3 cent gas tax has been reallocated to a Special Revenue Fund. The 3 cent gas tax is restricted to its use and as such, has been segregated from the General Fund for that purpose. The amount reallocated is \$435,600.
- All positions slated for reduction in force purposes have been removed from the budget. Total savings is estimated to be \$845,000, assuming these positions would have been filled for all of FY 2011.
- Pursuant to recommended Financial Policies and best practices for conservative revenue forecasting, the major revenue sources, including Half-Cent Sales Tax, State Revenue Sharing, Communications Services Tax, Electric Franchise Fees, and Public Service taxes have been budgeted at 95% of state and local forecasts. For the Electric Franchise Fees and Electric Public Service Tax, the amount is being reduced to 92% to take into account the potential elasticity in usage with the implementation of the Electric Public Services Tax.

- Staff has updated the Full Cost Allocation to reflect decreases in the General Fund expenditures for services provided to the Operating Funds for Fire Rescue, Building, Utilities, Stormwater, CDBG, SHIP, NSP, and Risk Management. The result of the updated Full Cost Allocation is a reduction in the amounts charged to the other Operating Funds.
- In the FY 2010 budget, Customer Service was segregated between the Utilities Fund and the General Fund. In reviewing the budget and the work associated with segregating between the two funds, staff recommended combining it into one fund and charging out the cost via the Full Cost Allocation. As such, Customer Service previously included in the Utilities Fund, in the amount of \$670,000, is now included in the General Fund; the amounts associated with Utilities and Stormwater billing, etc. have been included in the Full Cost Allocation Plan for reimbursement to the General Fund.
- It is anticipated that Broward County will require certain changes to the Broward Sheriff's Office (BSO) contract with contract cities. Some of those changes may include the cost associated with Other Post Employment Benefits, a larger share of the allocation of central service costs associated with the BSO, and the potential of charging contract cities for the cost of dispatch which is now funded by 911 funds and Broward County. With this in mind, staff has set aside a contingency of \$1,783,816 in anticipation of these changes coming to fruition.
- Staff has set aside \$200,000 for funding Economic Development incentives, advertising, and support for the 57<sup>th</sup> Street Project program planning and implementation. This amount is included in the calculated contingency of \$750,000 included in the General Fund.
- Included in the budget is the appropriation for encumbrances projected to be outstanding at September 30, 2010. For the General Fund, this is proposed at \$129,000 and is funded by an appropriation from the General Fund committed fund balance.
- Included in this Executive Summary as well as the budget proposal is a revised set of Financial Policies for the City Commission's consideration and adoption via the procedures established for budget ordinance adoption. While these Financial Policies are broad in their approach, several affect the General Fund as noted above.

### **Strategic Plan**

This budget has been aligned with the Strategic Plan's Five Goals and the associated Strategies to achieve those goals. A separate section of the budget book and this Executive Summary provides comparative benchmarks associated with the progress made with respect to the strategies identified in FY 2009 and re-adopted in FY 2010.

In addition, the City will be applying for the Sterling Award in FY 2011 whereby the Sterling Examiners will be conducting a site visit to evaluate all that has been accomplished in becoming a High Performance Organization. We are ready for this site visit and look forward to the culmination of many years of hard work by many staff members who have embraced and continue to practice the culture of a High Performance Organization.

### **Millage Recommendation**

Early in the current fiscal year, staff provided an overview of the revenue possibilities associated with the General Fund based upon the estimated reductions in taxable assessed value of approximately 25% provided by the Broward County Property Appraiser in February 2010. The estimated percentage has changed as of June 1, 2010 to approximately 19.8 percent with a final adjustment, if any, on the Certified Value date of July 1, 2010.

With these estimated taxable assessed value reductions in mind for property tax purposes, City staff recommended and the City Commission adopted on May 26, 2010, the Electric Public Service Tax. It is estimated that this revenue source in the first year will amount to approximately \$3.1 million when taking into account the potential for elasticity in usage that generally accompanies any change that affects rates charged to users for a service.

With the Electric Public Services Tax, the proposed property tax levy for the General Fund has been reduced from 41.11% to 35.76% as a percentage of current revenues. As noted in our briefings to the City Commission, the normal percentage is in the mid- to low-thirty percent range and with the City Commission's foresight and goal of "Sustainability", with the adoption of the Electric Public Services Tax, that goal has been achieved.

During our briefings staff also provided the City Commission with information that the adoption and implementation of the Electric Public Service Tax would not recover all the necessary revenue to meet the potential adjustments identified above and that a slight increase in the millage rate would be required.

As such, it is staff's recommendation that the City Commission consider a millage rate of 6.5000 mills, an increase of 8.34% over the current millage rate of 5.9999 mills and 15.43% less than the rolled-back rate of 7.5030 mills. This millage rate will generate budgeted property tax revenue of \$16,012,460 which is 95% of the total tax levy of \$16,855,221, as required by Florida Statutes.

The proposed property tax levy of \$16,012,460 is \$2,393,540 or 13% less than the FY 2010 property tax levy of \$18,406,000.

While the focus of this discussion has been the implementation of a new revenue source for stabilizing revenue sources and providing "sustainability" in the provision of core services, I would be remiss if I did not bring to the Commission's attention the potential revenue available to the City at the millage rates allowable by the State legislation. The table below provides for the ad valorem levy calculation in accordance with State legislation as well as the budget amount and change in relation to revenues at the current rate of 5.9999 mills.

Millage Rate	Ad Valorem Levy	Budgeted Amount (at 95%)	Change in Budgeted Receipts from 5.9999 Level <sup>(1)</sup>	Description of Legislative Limitations
5.9999	15,558,406	14,780,486	(3,625,514)	Current Millage Rate
7.5030	19,456,111	18,483,306	77,306	* Rolled-Back Rate
<b>6.5000</b>	<b>16,855,221</b>	<b>16,012,460</b>	<b>(2,393,540)</b>	<b>Proposed Millage Rate</b>
8.1717	21,190,125	20,130,618	1,724,618	* Adjusted Rolled-Back Rate for Voting
8.0173	20,789,748	19,750,261	1,344,261	* Adjusted Rolled-Back Rate with Growth Factor - Majority Vote
8.8190	22,868,645	21,725,213	3,319,213	* 110% of Adjusted with Growth Factor - 2/3 Vote

(1) FY 2010 Budgeted receipts of \$18,406,000.  
 \* Allowable Rates are considerably higher than what is being proposed in bold letters.

The table below compares the distribution of the ad valorem levy at the current millage rate of 5.9999 and the proposed rate of 6.5000.

User Code Type	FY 2010 Taxable Value	FY 2010 Ad Valorem Levy @ 5.9999	% of total	FY 2011 Taxable Value	FY 2011 Ad Valorem Levy @ 6.5000	% of Total
Improved Single Family Residential	\$ 1,398,851,490	\$ 8,392,969	43.32%	\$ 1,097,047,940	\$ 7,130,812	42.31%
Condominiums	647,683,510	3,886,036	20.06%	377,412,330	2,453,180	14.55%
Improved Commercial	525,262,260	3,151,521	16.27%	496,322,690	3,226,097	19.14%
Improved Industrial	205,678,150	1,234,048	6.37%	194,772,620	1,266,022	7.51%
All others	451,633,638	2,709,757	13.99%	427,555,350	2,779,110	16.49%
<b>Total Taxable Assessed Value</b>	<b>\$ 3,229,109,048</b>	<b>\$ 19,374,331</b>		<b>\$ 2,593,110,930</b>	<b>\$ 16,855,221</b>	

At the present proposed millage rate of 6.5000 mills, the burden on single family residential has decreased on both a dollar basis and a percentage of the whole basis and the burden on condominiums has decreased significantly on both a dollar basis and percentage of the whole basis while both improved commercial and improved industrial have recovered their percentage of contribution to the whole.

The average taxable value of a single family residential unit has decreased 21.59% from \$88,546 to \$69,433 and condominiums have decreased by 41.99% from \$45,602 to \$26,455. These averages assume the "Save our Homes" limitations and all exemptions.

	Single Family Residential <sup>(1)</sup>			Condominiums		
	FY 2010	FY 2011	% Change	FY 2010	FY 2011	% Change
Number of Parcels	15,798	15,800	0.01%	14,203	14,266	0.44%
Market Value	\$ 2,343,661,050	\$ 1,787,757,770	-23.72%	\$ 1,106,271,060	\$ 707,294,030	-36.07%
Average Market Value	\$ 148,352	\$ 113,149	-23.73%	\$ 77,890	\$ 49,579	-36.35%
Taxable Value	\$ 1,398,851,490	\$ 1,097,047,940	-21.58%	\$ 647,683,510	\$ 377,412,330	-41.73%
Average Taxable Value	\$ 88,546	\$ 69,433	-21.59%	\$ 45,602	\$ 26,455	-41.99%
SOH Differential	\$ 311,864,820	\$ 74,184,230	-76.21%	\$ 47,123,610	\$ 8,322,590	-82.34%

As a result of the recapture rule, those properties that have "Save Our Homes" protection will experience a 2.7% increase in taxable assessed value although there may have been a reduction in the just value of the property. Despite this adjustment in valuation, the proposed millage rate will result in a decrease in residential property taxes citywide, \$12.3 million in FY 2010 at 5.9999 mils as compared to \$9.6 million at 6.5000 mils, a reduction of \$2.7 million. The following table provides the comparison of the FY 2010 ad valorem levy for residential properties at various value levels.

Single Family Residential and Condominiums									
FY 2010 Assessed Value	Homestead Exemption	FY 2010 Taxable Value	Ad Valorem Levy @ 5.9999	FY 2011 Assessed Value	Homestead Exemption	FY 2011 Taxable Value	Ad Valorem Levy @ 6.5000	Difference	
\$ 118,216	\$ 50,000	\$ 68,216	\$ 409.29	\$ 99,041	\$ 50,000	\$ 49,041	\$ 318.77	\$ (90.52)	
75,000	50,000	25,000	150.00	60,150	50,000	10,150	65.98	(84.02)	
100,000	50,000	50,000	300.00	80,200	50,000	30,200	196.30	(103.70)	
125,000	50,000	75,000	449.99	100,250	50,000	50,250	326.63	(123.37)	
150,000	50,000	100,000	599.99	120,300	50,000	70,300	456.95	(143.04)	
175,000	50,000	125,000	749.99	140,350	50,000	90,350	587.28	(162.71)	
200,000	50,000	150,000	899.99	160,400	50,000	110,400	717.60	(182.39)	
225,000	50,000	175,000	1,049.98	180,450	50,000	130,450	847.93	(202.06)	
250,000	50,000	200,000	1,199.98	200,500	50,000	150,500	978.25	(221.73)	
275,000	50,000	225,000	1,349.98	220,550	50,000	170,550	1,108.58	(241.40)	
300,000	50,000	250,000	1,499.98	240,600	50,000	190,600	1,238.90	(261.08)	

The chart above assumes a 19.8% decrease in assessed value for the scale in FY 2011.

As stated previously, the General Fund proposed budget is \$44,776,200 based upon a millage rate of 6.5000.

Following is a chart showing the relationship between millage rates and property taxes levied since the reduction in values beginning in calendar year 2008 or FY 2009.



## **Other Fund Highlights**

**Fire Rescue Fund.** The proposed budget for the Fire Rescue Fund is \$16,324,716 or \$1,467,657 less than the FY 2010 budget of \$17,792,373 or a 8.25% reduction. The budget has been prepared to support the continuing operations of the Fire Rescue Department.

There is no change to the Fire Assessment Fees from 2010 and the overall budget includes the annexed property that was recently signed into law by the Governor. In addition, the budget has taken into account the Fire Union contract negotiations which concluded in May 2010 as well as a reorganization proposed by the Fire Chief. The first phase of the reorganization was included in the amended budget adopted by the City Commission on June 23, 2010.

**Building Fund.** The proposed budget for the Building Fund is \$2,242,905 or \$477,079 more than the FY 2010 budget of \$1,765,826 or 27.0%. The budget has been prepared to support continuing operations and includes an appropriation from fund balance of \$389,405.

The increase in the budget is primarily a result of the inclusion of an administrative service charge to the General Fund and a property/liability insurance charge for the Building Fund's share of the property/liability forecasted premiums. The Building Fund was moved, via Budget Amendment #1 adopted on June 23, 2010 from the General Fund to a special revenue fund to comply with Florida Statutes that requires the segregation of the building fees from other revenues to be used solely for the purpose of enforcing the Building Code. As such, while the department was in the General Fund, there was no separate charge for these services which were included in the overall cost of the General fund.

**Drainage Retention Fund, Parks & Recreation Fund, Trafficways Impact Fee, and Public Art Fund.** These Funds have been budgeted with the entire fund balances appropriated for reserves. For the Drainage Retention Fund and Trafficways Impact Fee, it is anticipated that these funds will be used in support of the Main Street Economic Development Improvement Project for drainage retention enhancements and traffic enhancements. For the Public Art Fund, these funds have been budgeted for the purpose of providing funding for public art within the City.

**Capital Project Funds.** The proposed budget for the three Capital Project Funds is \$1,630,000 and includes \$500,000 for the replacement of the H.T.E. Financial Management and Community Development Software. Staff will be evaluating during the next six months an offer by the parent organization of H.T.E. a replacement system that will bring the current system into the 21<sup>st</sup> Century. Staff will be coming before the City Commission to discuss this opportunity in FY 2011. The funds are appropriated from fund balance in the capital projects fund for this purpose. In addition, staff is recommended setting aside \$400,000 for the continuation of the planning and implementation of the Main Street Mixed Use Project. These funds are also recommended to be appropriated from the fund balance of the CIP Fund. \$355,000 is recommended for constructing a new exterior wall system at the Multi-Purpose Center. The funds will be appropriated from existing debt proceeds from the 2005 Series Revenue Bond.

**Stormwater Fund.** The proposed budget is \$5,784,504. The primary revenue source for this fund is the stormwater utility fee that is charged on a per equivalent residential unit basis (eru) basis for improved property and for undeveloped property it is based on a set fee per acre.

Included in the Stormwater fee is an adjustment of 3% as per the City Code. As part of a reorganization in Public Works, several positions have been partially funded by Stormwater thus reducing the overall administrative service charge to the General Fund for administrative services. In addition, the financial policies that staff is recommending to the City Commission which will accompany the budget for adoption provide for a payment in lieu of taxes (PILOT) fee of 6% of revenue. This fee has been included in the budget to provide for maintenance of rights-of-way or other areas within the City that are affected by stormwater runoff. The amount of the fee is \$347,070 based upon the estimated revenue for the system.

Also, several capital improvements have been included in the budget for stormwater, the most significant one, in the amount of \$1,077,000, for the reconstruction of 108<sup>th</sup> Terrace and 80<sup>th</sup> Street. Due to the large medians (approximately 15' wide) and a natural condition of extremely poor circulation which is prevalent throughout western Tamarac, surface water gets trapped within the medians and allows surface water to seep between the

asphaltic concrete surface and the base material of lime rock. With the extreme heat and weight of vehicles traveling over the roadway, the bond between the asphalt and base material separate causing pot holes, significant cracking and rippling of the surface. This project will significantly mitigate these problems through the installation of additional drainage solutions.

**Utilities Fund.** The proposed budget of \$20,704,350 has been prepared to support the continuing operations of the existing facilities, provide for an active renewal and replacement program to maintain and keep up with aging infrastructure, and provide funding for capital improvements identified in the six year capital improvement program.

Included in the Utility Budget for revenues is an increase in the water and sewer rates of 8.0% (subject to change based upon actual CPI in June) pursuant to the City's rate ordinance and based upon the CPI for Water and Sewer published by the Bureau of Labor Statistics. In addition, the full cost allocation has been evaluated and updated resulting in a decrease in administrative service charges to the Utility System. Another change in Utilities Fund expenses provides for an adjustment to the payment in lieu of taxes (PILOT) fee which has historically been calculated at 3% of revenue. Similar to the Stormwater Fund, staff evaluated this percentage and increased it to 6% of revenues and has included that amount in the budget. This recommendation is included in the Financial Policies staff is recommending for adoption by the City Commission which can be found following this budget transmittal.

Also, the budget includes several capital improvements totaling \$1.325 million. These improvements are significant renewal and replacement projects for various components of the system. Detail can be found in the Capital Improvements section of the budget document.

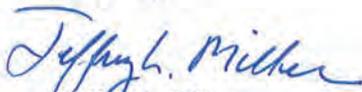
**Six-Year Asset Improvement Program.** The six-year asset improvement program is a plan that encompasses capital improvements. The funded improvement program for the current year is \$4,833,855. The plan identifies CIP Funding from appropriated fund balance of \$1,196,855 and 2005 Revenue bond funding of \$335,000. The majority of the funding is through Stormwater and Utilities funds in the amount of \$1,902,000 and \$1,325,000, respectively.

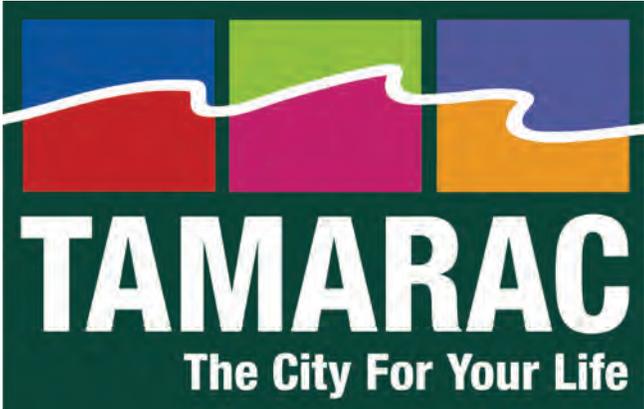
## Conclusion

The City of Tamarac continues to face challenges resulting from a further reduction in property values, a stagnant national, state and local economic environment and the full impact of the legislative and constitutional measures that have placed severe limits on how local governments can levy ad valorem taxes. With this in mind the Commission adopted the electric public service tax in order to provide "Sustainability" in the provision of services to the community now and into the future. The proposed millage rate of 6.5000 mils along with the electric public service tax preserves core services within the General Fund and provides a contingency for expected adjustments to the BSO contract as well as providing support for economic development.

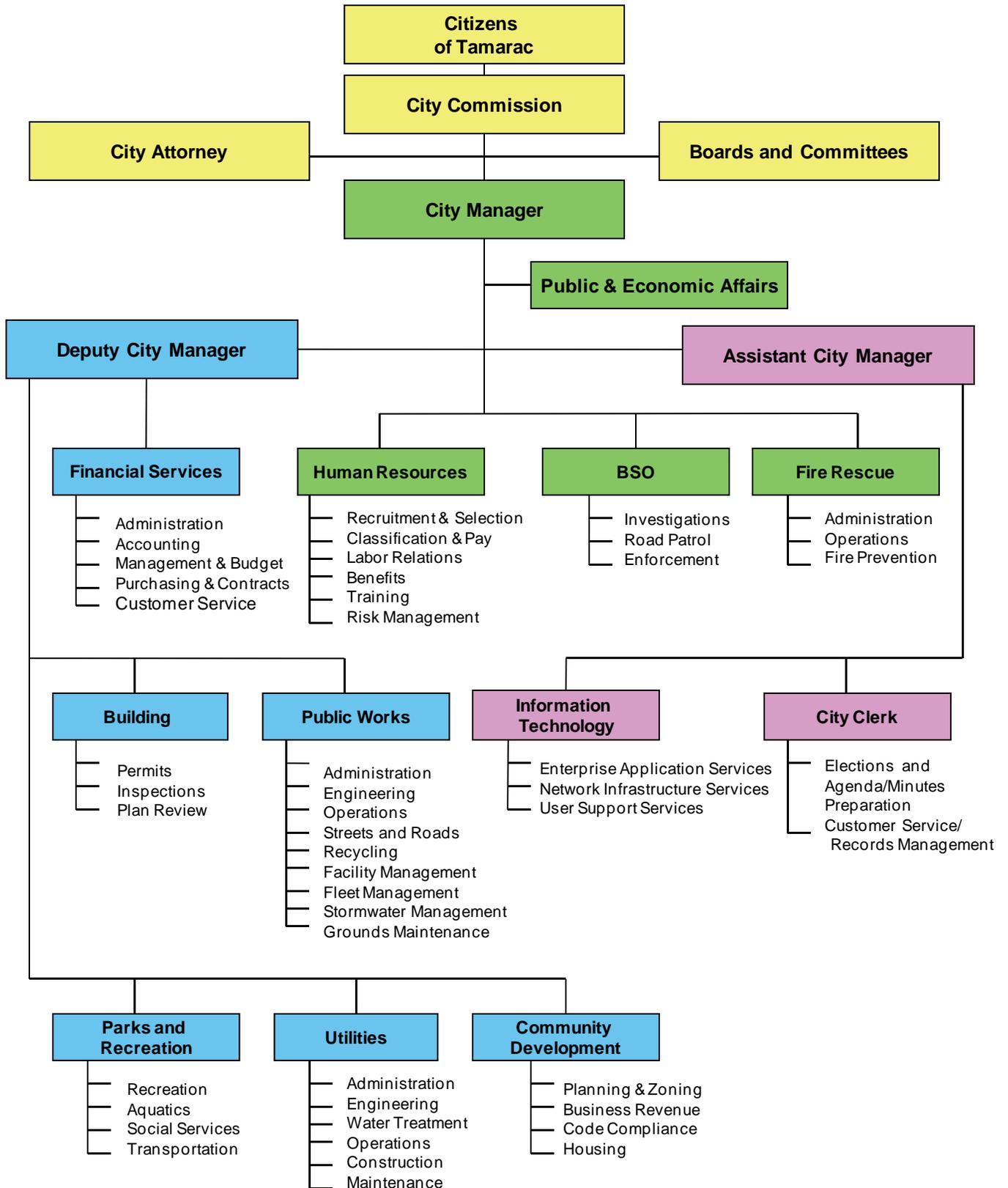
In conclusion, we firmly believe that this budget proposal is both responsive and responsible. It is responsive to the service requirements of our residents and responsible in recognizing changes in the economic climate and the availability of resources. We eagerly anticipate the opportunity to work with the Commission in crafting the final adopted budget.

Sincerely,

  
Jeffrey L. Miller  
City Manager



# Organizational Chart



## **COMMISSION-MANAGER GOVERNMENT**

The City of Tamarac is governed by a Commission/Manager form of government, which combines the political leadership of elected officials with the managerial experience of the appointed administrator. The City Commission consists of five members: the Mayor, Chief elected official-at-large, and four commission members elected from each of the four districts in the City. The legislative powers of the City are vested in and exercised by the City Commission, consistent with the United States Constitution, the Florida Constitution, Laws of the State of Florida, the City Charter, and City Ordinances. The City Commission is vested with policy-setting authority, adopting the annual budget, formulating goals and objectives, and making decisions that affect the quality of life in the community.

The City Manager is appointed by and is directly responsible to the City Commission. As the administrative head of the City, the Manager carries out the policies that are made by the Commission and directs and coordinates the work of all City departments. The Manager also prepares the Annual Budget for Commission consideration. The Commission-Manager form of government is ideal for Tamarac, as it affords the unification of authority and political responsibility in the elected City Commission, and centralization of administrative responsibility in a professional administrator.

## **THE PROGRAM/PERFORMANCE BUDGET**

The Program/Performance Budget is an effective budget model, focusing on policy planning and resource allocation. It assumes that in an environment of scarce resources, elected officials must choose between different and competing items. They may find it necessary to choose between all or some of their recreational programming and all or some of their public works activities.

The Program/Performance Budget expands upon the basic line item budget concept giving residents, Commissioners, management and employees a better understanding of government's role in the community. Thus, the Program/Performance Budget improves the quality of decision-making and provides a mechanism to increase the efficiency and effectiveness of City operations. This Program/Performance Budget has four separate areas which are a primary focus throughout the process.

### **Policy Document**

The City's budget process is conducted within the framework of the Strategic Plan, Comprehensive Plan, and a comprehensive set of financial management policies, financial trends and fiscal forecast. The information contained in these documents allows the policy makers an opportunity to review policies and goals that address long-term concerns and issues of the City and evaluate City services.

### **Operations Guide**

The budget describes activities, services and functions carried out through departmental goals and objectives and a continuation/enhancement of performance indicators. The document includes an organizational layout for the City and a three-year analysis on the levels of staffing.

### **Financial Plan**

The budget presents the City's fiscal resources through a process of needs analysis, service delivery priorities, and contingency planning. The document includes the current and long-term debt obligations long with a comprehensive list of capital improvements (including an asset improvement plan, and the basis of budgeting for all funds).

### **Communications Device**

The budget seeks to communicate summary information, including an overview of significant budgetary issues, trends and resource choices to a diverse audience. It describes the process for preparing, reviewing and adopting the budget for the ensuing fiscal year.

## BUDGET PERSPECTIVE

Preparation of the FY 2010-2011 Budget represents the culmination of a yearlong process that integrates financial planning, trend analysis, accounting enhancements, goals and objectives and strategic planning into service delivery. Pursuant to Florida Statutes, the total estimated expenditures shall not exceed the total estimated revenue and appropriated fund balance. The City also maintains a Capital Improvement Plan pursuant to Florida Statutes.

The City Charter requires the City Manager to submit a proposed budget to the City Commission by July 30<sup>th</sup> of each year. The City Commission holds budget workshops with city staff and the public. Pursuant to Florida Statutes, two public hearings are held in September, the first public hearing is for the adoption of a tentative millage and tentative budget. The second public hearing, held no less than two weeks following the first, adopts the final operating and debt service millage rates, along with the annual budget and capital improvement plan.

Florida law provides general guidelines regarding how local a government budget amendment policy must operate. Florida law allows complete flexibility in modifying proprietary fund budgets during the year at regular public City Commission meetings. Appropriation of additional unanticipated revenue is also allowed by law in all fund categories for many types of revenue at public City Commission meetings. The law allows appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Tamarac's budget amendment policy allows the maximum flexibility under Florida law. Budget amendments or transfers not requiring an increase in a fund total or department total are granted within guidelines to various levels of management. Formal legal appropriation by the City Commission is at the department level for the general fund and at the fund level for all other funds in order to allow the degree of flexibility provided by City policy.

## CALENDAR HIGHLIGHTS

### **January/February ~ Budget Kickoff**

- \*Strategic Planning Session
- \*Long term fiscal forecast updates
- \*Revenue forecast updates
- \*Six year asset improvement program preparation

### **February/March ~ Department Preparation of Budget**

- \*Budget distributes Budget Guidelines
- \*Departments prepare operating budget
- \*Department meets with Finance to discuss budget proposal

### **April/May ~ City Manager Review**

- \*Detailed analysis of budget is accomplished
- \*City Manager review of departmental requests
- \*Budgetary Issues resolved
- \*Proposed budget produced for City Commission

### **July 1 ~ Assessment Data**

Assessed values for ad valorem taxes are received from the Property Appraiser (elected official) for all taxing districts setting the legal adoption timetable.

### **July/August ~ City Commission Establishes Proposed Millage Rate**

Proposed ad valorem millage levies must be certified to the Property Appraiser by the City Commission within thirty-five (35) days of presentation of assessed values, and public hearing dates must be set.

### **August ~ Truth-in-Millage (TRIM) Notices**

Property Appraiser mails TRIM notices stating proposed rates to all property owners.

### **September ~ Public Hearings**

- \*The first public hearing is held and the tentative millage rate and operating budget is approved.
- \*The second public hearing is held within fifteen days following the first public hearing and the millage levies and final budget are both adopted.

### **October ~ Final Budget Document**

The final document is produced, printed and distributed to the City Commission and City Departments.

City of Tamarac, Florida  
FY 2011 Adopted Budget

**BUDGET SUMMARY**  
**CITY OF TAMARAC - FISCAL YEAR 2010/2011**

GENERAL FUND VOTED DEBT	6.5000 0.0894	General Fund	Special Rev. Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Sev. Fund	Total
<b>ESTIMATED REVENUES:</b>								
Taxes:								
Ad Valorem Taxes - Millage per \$1000	6.5000	\$ 16,053,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,053,330
Ad Valorem Taxes - Voted Debt	0.0894	-	-	231,820	-	-	-	231,820
Sales and Use Taxes		8,840,310	435,600	-	-	-	-	9,275,910
Permits, Fees & Special Assessments		4,600,000	1,805,000	-	-	-	-	6,405,000
Intergovernmental Revenue		6,382,510	626,788	-	482,560	-	-	7,491,858
Charges for Services		1,396,400	2,102,500	-	-	20,442,750	1,501,109	25,442,759
Judgments, Fines, and Forfeitures		545,000	40,000	-	-	-	-	585,000
Miscellaneous Revenues		1,188,510	8,834,000	7,000	195,000	5,226,790	105,000	15,556,300
Internal Service Charges		5,133,731	-	-	-	-	-	5,133,731
<b>TOTAL SOURCES</b>		<b>\$ 44,139,791</b>	<b>\$ 13,843,888</b>	<b>\$ 238,820</b>	<b>\$ 677,560</b>	<b>\$ 25,669,540</b>	<b>\$ 1,606,109</b>	<b>\$ 86,175,708</b>
Transfers In		-	5,482,458	2,572,300	-	-	-	8,054,758
Beginning Fund Balances/Reserves/Net Assets		594,432	3,849,566	20,580	2,014,415	780,999	562,903	7,822,895
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 44,734,223</b>	<b>\$ 23,175,912</b>	<b>\$ 2,831,700</b>	<b>\$ 2,691,975</b>	<b>\$ 26,450,539</b>	<b>\$ 2,169,012</b>	<b>\$ 102,053,361</b>
<b>EXPENDITURES:</b>								
General Government		\$ 12,137,736	\$ 96,855	\$ -	\$ 1,700,000	\$ -	\$ -	\$ 13,934,591
Public Safety		15,247,354	16,176,422	-	-	-	-	31,423,776
Physical Environment		1,312,422	-	-	-	24,951,439	-	26,263,861
Transportation		4,626,352	-	-	-	-	-	4,626,352
Economic Development		347,019	704,344	-	-	-	-	1,051,363
Human Services		170,481	44,792	-	-	-	-	215,273
Culture/Recreation		2,805,956	1,649,986	-	770,120	-	-	5,226,062
Debt Service		-	-	2,831,700	-	1,302,800	-	4,134,500
Internal Services		-	-	-	-	-	2,169,012	2,169,012
<b>TOTAL EXPENDITURES</b>		<b>\$ 36,647,320</b>	<b>\$ 18,672,399</b>	<b>\$ 2,831,700</b>	<b>\$ 2,470,120</b>	<b>\$ 26,254,239</b>	<b>\$ 2,169,012</b>	<b>\$ 89,044,790</b>
Transfers Out		7,957,903	2,354,851	-	196,855	-	-	10,509,609
Ending Fund Balances/Reserves/Net Assets		129,000	2,148,662	-	25,000	196,300	-	2,498,962
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>		<b>\$ 44,734,223</b>	<b>\$ 23,175,912</b>	<b>\$ 2,831,700</b>	<b>\$ 2,691,975</b>	<b>\$ 26,450,539</b>	<b>\$ 2,169,012</b>	<b>\$ 102,053,361</b>
<b>The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.</b>								

## PROPERTY TAX MILLAGE SUMMARY

	FY 10 ADOPTED MILLAGE	FY 11 ROLLED BACK MILLAGE	FY 11 ADOPTED MILLAGE	INCREASE OVER ROLLED BACK RATE
<b>Operating Millage</b>	<b>5.9999</b>	<b>7.5030</b>	<b>6.5000</b>	<b>-13.37%</b>
<b>Debt Service Millage</b>	<b>0.0802</b>	<b>N/A</b>	<b>0.0894</b>	<b>N/A</b>
<b>TOTAL</b>	<b>6.0801</b>		<b>6.5894</b>	<b>N/A</b>

THE VALUE OF 1 MILL *		
Mills	Gross Revenue	Net Revenue
1.00	\$2,599,729	\$2,469,743
0.75	\$1,949,796	\$1,852,306
0.50	\$1,299,864	\$1,234,871
0.40	\$1,039,891	\$987,897
0.30	\$779,918	\$740,922
0.25	\$649,932	\$617,435
0.10	\$259,973	\$246,974

PROPERTY TAXES AT 6.5000 MILLAGE RATE		
Market Value of Dwelling	Homestead Exemption	With Additional \$25,000 Exemption
\$175,000	\$975	\$813
\$150,000	\$813	\$650
\$125,000	\$650	\$488
\$100,000	\$488	\$325
\$75,000	\$325	\$163
\$50,000	\$163	\$0
\$25,000	\$0	\$0

\*Based on estimated values received on July 1.

MILLAGE, TAXABLE VALUE AND REVENUE HISTORY				
Fiscal Year	Tax Rate/Millage	Taxable Values	Tax Revenue Levied	% Change in Levied Revenue
2001	5.9999	\$1,896,076,685	\$10,807,457	N/A
2002	5.9999	\$2,014,323,202	\$11,481,451	6.24%
2003	5.9999	\$2,240,323,202	\$12,769,629	11.22%
2004	5.9999	\$2,449,334,313	\$13,960,973	9.33%
2005	5.9999	\$2,734,806,135	\$15,588,135	11.66%
2006	6.2499	\$3,156,737,816	\$18,742,831	20.24%
2007	6.2224	\$3,841,908,839	\$22,710,599	21.17%
2008	5.0496	\$4,402,093,105	\$21,117,369	-7.02%
2009	5.3215	\$3,883,284,328	\$19,631,653	-7.04%
2010	5.9999	\$3,229,109,048	\$18,405,615	-6.25%
2011	6.5000	\$2,599,727,754	\$16,053,319	-12.78%

**PERSONNEL COMPLEMENT**  
**FY 2008 - FY 2011 FUNDED POSITIONS**

DEPARTMENT	FY 2008				FY 2009				FY 2010				FY 2011 Adopted			
	FT	PT	Temp	Total	FT	PT	Temp	Total	FT	PT	Temp	Total	FT	PT	Temp	Total
<b>General Fund</b>																
Community Dev.	15	0	0	15	15	0	0	15	14	0	0	14	12	0	0	12
Financial Services	26	0	0	26	18	0	0	18	17	0	0	17	23	2	0	25
City Commission	2	5	0	7	2	5	0	7	2	5	0	7	2	5	0	7
City Manager	11	0	1	12	11	0	1	12	11	0	0	11	8	0	0	8
City Clerk	5	0	0	5	5	0	0	5	5	0	0	5	5	0	0	5
Human Resources	8	0	0	8	8	0	0	8	7	0	0	7	7	0	0	7
Information Tech.	8	0	0	8	8	0	0	8	7	0	0	7	7	0	0	7
Parks & Recreation*	44	14	33	91	29	13	42	84	29	11	43	83	24	11	44	79
Public Works	45	0	0	45	61	3	0	64	55.7	3	0	58.7	46.7	3	0	49.7
<b>Total General Fund</b>	<b>164</b>	<b>19</b>	<b>34</b>	<b>217</b>	<b>157</b>	<b>21</b>	<b>43</b>	<b>221</b>	<b>147.7</b>	<b>19</b>	<b>43</b>	<b>209.7</b>	<b>134.7</b>	<b>21</b>	<b>44</b>	<b>199.7</b>

\*Includes a transfer in of 7 positions from the Utilities Fund

<b>Fire Rescue Fund</b>																
Fire Rescue	104	0	0	104	104	0	0	104	102	0	0	102	98	0	0	98

<b>Building Fund</b>																
Building	17	2	0	19	17	2	0	19	16	2	3	21	16	0	3	19

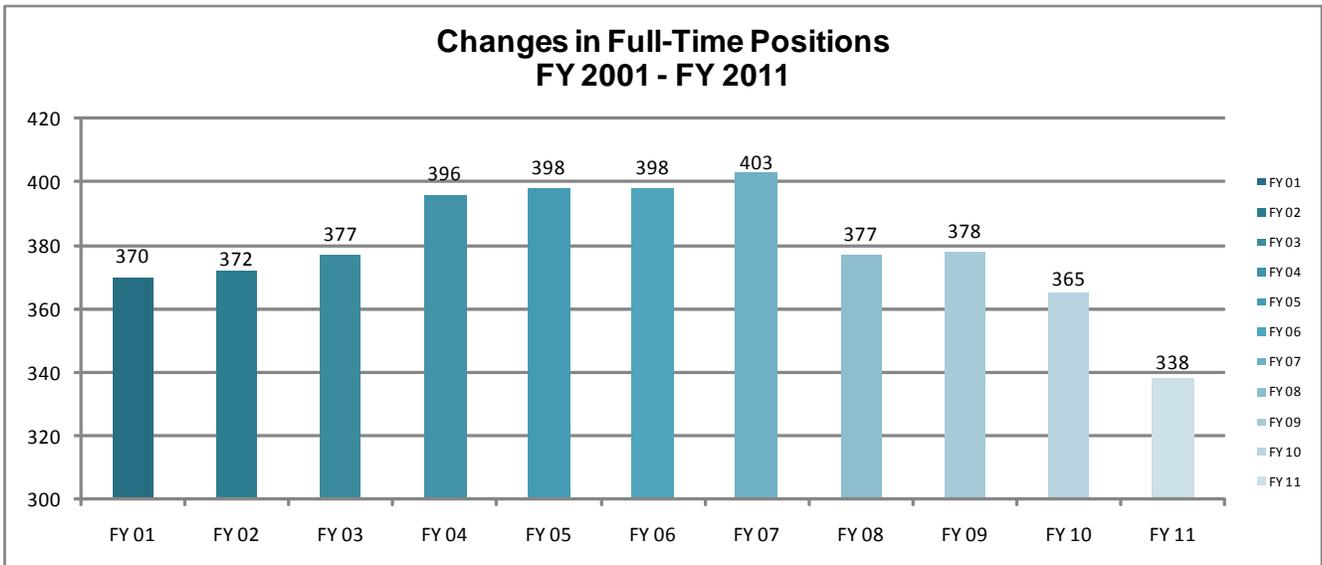
<b>Housing Fund</b>																
Housing	2	0	0	2	2	0	0	2	2	0	2	4	2	0	2	4

<b>Stormwater Management Fund</b>																
Stormwater Mgmt.	18	0	0	18	18	0	0	18	21.3	0	0	21.3	20.3	0	0	20.3

<b>Utilities Fund</b>																
Utilities	69	0	0	69	77	0	0	77	73	0	0	73	64	0	0	64

\*Includes a transfer out of 7 positions to the General Fund

<b>Risk Management Fund</b>																
Risk Management	3	0	0	3	3	0	0	3	3	0	0	3	3	0	0	3
<b>All Funds Total</b>	<b>377</b>	<b>21</b>	<b>34</b>	<b>432</b>	<b>378</b>	<b>23</b>	<b>43</b>	<b>444</b>	<b>365</b>	<b>21</b>	<b>48</b>	<b>434</b>	<b>338</b>	<b>21</b>	<b>49</b>	<b>408</b>



**FY 2011 POSITION CHANGES**

<b>DEPARTMENT</b>	<b>FT/PT/ TEMP</b>	<b>POSITION TITLE</b>	<b>TOTAL POSITIONS</b>
<b>Total Positions Ending FY 2010</b>			<b>434</b>
<b>Total Positions Beginning FY 2011</b>			<b>434</b>
<b>Positions Eliminated FY 2011</b>			
Building	PT	Structural Inspector	(2)
City Manager	FT	Administrative Secretary	(1)
City Manager	FT	Management Analyst I	(1)
Community Development	FT	Occupational License Spec.	(1)
Finance	FT	Budget Technician	(1)
Finance	FT	Purchasing Clerk	(1)
Fire/Rescue	FT	Captain	(1)
Fire/Rescue	FT	Firefighter Paramedic	(3)
Parks & Recreation	FT	Bus Driver	(2)
Parks & Recreation	PT	Customer Service Rep./Cashier	(1)
Parks & Recreation	FT	Customer Service Representative II	(1)
Parks & Recreation	PT	Office Specialist	(1)
Parks & Recreation	FT	Recreation Assistant	(1)
Parks & Recreation	FT	Special Events Manager	(1)
Public Works	FT	Engineering Construction Inspector	(2)
Public Works	FT	Groundskeeper I	(2)
Public Works	FT	Office Specialist	(1)
Public Works	FT	Parks Maintenance Supervisor	(1)
Public Works	FT	Project Manager	(1)
Public Works	FT	Streets Supervisor	(1)
Public Works	FT	Groundskeeper Crewleader	(1)
Stormwater	FT	Senior Engineer Construction Inspect.	(1)
Utilities	FT	Equipment Operator II	(1)
Utilities	FT	Water Plant Lead Operator	(1)
Utilities	FT	GIS Manager	(1)
<b>Total Eliminated FY 2011</b>			<b>(31)</b>
<b>Positions Added FY 2011</b>			
Parks & Recreation	PT	Recreation Assistant	1
Parks & Recreation	Temp	Recreation Assistant	1
Parks & Recreation	PT	Bus Driver	1
Parks & Recreation	PT	Customer Service Representative	2
<b>Total Positions Added FY 2011</b>			<b>5</b>
<b>Net Change in Total Positions FY 2011</b>			<b>(26)</b>
<b>Total Positions Adopted FY 2011</b>			<b>408</b>

## STRATEGIC PLAN

A strategic plan is meant to be a reflection of the City Commission's decision to provide a foundation to guide policy decisions over the next several years, as well as, their commitment to devote City resources to accomplish strategic goals in the years to come. The budget cycle allows the Mayor and City Commission the opportunity to provide the policy direction necessary for the development and implementation of the City's budget: Strategic Planning → Strategic Budgeting.

Over the past few years, the City of Tamarac has experienced many organizational challenges. These include the growth of the city, along with a corresponding growth in city services, revenue reductions, an early retirement initiative that resulted in the loss of key personnel, changes in departmental leadership, an increasingly diverse population, and greater demands for services throughout the City. In light of these and other challenges, the City of Tamarac engaged in a strategic planning process to focus the energies of staff, set organizational priorities, and guide the allocation of declining critical resources.

The City of Tamarac's vision and mission reflect a commitment to becoming one of the most progressive and innovative local governments in the Nation. They serve as a guide for organizing departmental activities around the City's Five (5) Strategic Goals. The foundation of the budget philosophy continues to be sustainability.

The following objectives and principles support this philosophy:

### BUDGET OBJECTIVES

- Develop a fiscally sustainable spending plan by July 1
- Align the City Commission's strategic plan with the budget
- Provide funding to deliver services and infrastructure to the community
- Communicate the Mayor and City Commission's vision to the community

### BUDGET PRINCIPLES

- Maintain a fiscally sustainable, balanced budget
- Use resources strategically
- Identify return on investments and impacts; fiscal and social benefits
- Maintain a reserve for economic uncertainties
- Keep the City Commission informed on the fiscal condition of the City
- Focus on incremental changes to staffing and spending
- Identify resources for top priorities and initiatives
- Conduct continuous evaluation for efficiencies and effectiveness

#### *Vision:*

Leading the nation in quality of life through safe neighborhoods, a vibrant economy, exceptional customer service, and recognized excellence.

#### *Mission:*

We are "Committed to Excellence... Always"

It is our job to foster and create an environment that:

Responds to the Customer

Creates and Innovates

Works as a Team

Achieves Results

Makes a Difference

#### *Core Values:*

As a steward of the public trust, we value:

Vision

Integrity

Efficiency

Quality Service

**STRATEGIC GOAL #1**

# Inclusive Community

Provide programs and services to meet the needs of an increasingly diverse community.

**This includes:**

- Recognizing and embracing diversity
- Gathering and using feedback to continually refine programs and services

**How we measure our success:**

Measure	Goal	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Target	FY 11 Target
Resident Satisfaction With City Services <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+30	+30	+29	+29	+30
Business Satisfaction With City Services <i>(Business satisfaction levels to mirror resident satisfaction +/- 5%.)</i>	yes	yes	yes	yes	yes	yes
Resident Satisfaction With Quality of Life <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+2	+2	+1	+1	+5
Workforce Diversity <i>(Diversity mirrors community +/- 5%.)</i>	yes	yes	yes	yes	yes	yes

**Steps to ensure continued success:**

- Conduct ongoing transactional surveys with monthly reviews in all operating departments
- Implement CSI Tamarac, an internet based customer service inquiry system, and review monthly
- Adopt and implement a Public Art Master Plan to provide a variety of cultural opportunities



**DID YOU KNOW?**

To stay abreast of changing customer service needs, the City of Tamarac regularly conducts transactional surveys—if you're asked to fill-out a survey, please be sure to take the time to let us know how we're doing. These surveys help us to evaluate our overall customer service including professionalism, accuracy of information, responsiveness, and timeliness.

STRATEGIC GOAL #2



# Strong Economy in a Healthy Environment

Utilize innovative management practices to develop and maintain a strong financial base, balancing the financial needs of the City with preservation of the environment.

**This includes:**

- Maintaining a strong financial base
- Leveraging tax dollars by identifying alternative funding sources
- Utilizing HPO and Sterling frameworks to foster innovative management practices
- Improving and developing solutions to environmental concerns



**How we measure our success:**



Measure	Goal	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Target	FY 11 Target
Bond Rating	↑	AA-	AA-	AA-	AA-	AA-
Recycling (Annual pounds per capita.)	↑	115	116	116	116	122
# General Fund Employees Per 1,000 Residents	↓	3.8	3.4	3.4	3.2	3.2
Water Conservation (Monthly average per capita water use in gallons.)	↓	98	92	99	101	101

**Steps to ensure continued success:**

- Retain Green Local Government Gold Level Certification and evaluate long range plan to pursue Platinum Level
- Continue to decrease reliance on property taxes through streamlining and the development of alternative revenue sources
- Expand the Residential Recycling Program
- Decrease greenhouse gas emissions through implementation of an energy conservation strategy
- Develop and implement financial plan to rehabilitate aging utilities infrastructure
- Enhance community value through creation of a Redevelopment Master Plan
- Ensure financial sustainability through the adoption of policies that solidify long range planning

**DID YOU KNOW?**

Tamarac is a leader in environmental initiatives. In fact, Tamarac was one of the first cities in Broward County to adopt a recycling program in the early 1990's. Today, Tamarac has one of the highest per capita recycling collection rates. Other environmental initiatives include a community garden, the distribution of low-flow water devices, rebates on low-flow toilets\*, the use of Florida-friendly landscaping in City medians, facilities, and parks, as well as many more award-winning initiatives! **AWARDS:** Tamarac's environmental initiatives helped the City earn a **Gold Level Certification** from the Florida Green Building Coalition (the City was the first in South Florida to earn the Silver Level Certification back in May 2008). In addition, the City received the **Milestone Achievement Award for Climate Protection** from ICLEI - Local Governments for Sustainability. The Arbor Day Foundation named Tamarac a **Tree City USA** for the seventeenth year in a row. \*Low-flow toilet rebates are available for a limited time only, call the City of Tamarac's Water Conservation Specialist at (954) 597-3792 for more information.

**STRATEGIC GOAL #3**

# 3

## Dynamic Organizational Culture

Create and sustain a culture of high performance conducive to the ongoing development and retention of a skilled workforce.

**This includes:**

- Fostering an organizational culture focused on workforce development and retention
- Sustaining a professional and ethical organization
- Utilizing mentoring and succession planning to provide continuity

**How we measure our success:**

Measure	Goal	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Target	FY 11 Target
Employee Satisfaction <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+10	+10	+23	+23	+30
Employee Engagement <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+1	+1	+11	+11	+15
Workforce Development <i>(Percentage vacant positions filled internally.)</i>	↑	40%	45%	44%	45%	50%
Turnover Rate <i>(Annualized "avoidable" employee separations.)</i>	↓	4 ½ %	5%	1 ⅔ %	1 ½ %	1 ½ %



**Steps to ensure continued success:**

- Identify and develop action plans to address high priority areas outlined in employee survey
- Deploy use of the intranet to share knowledge, streamline operations and expedite citizen requests
- Survey volunteers
- Align employee performance goals and development with the Strategic Plan

**DID YOU KNOW?**

In 2007 the City of Tamarac invited customer input through focus groups and surveys to determine what was important to the customer. This helped us to develop our customer contact standards, known as "Play Your PART": Professional; Accuracy of Information; Responsiveness; and Timeliness. Staff training and regular monitoring help ensure that we play our PART in all customer interactions.

**OUR MISSION**

The City of Tamarac, *Our Community of Choice*—Leading the nation in quality of life through safe neighborhoods, a vibrant economy, exceptional customer service and recognized excellence.

**OUR VISION**

We are: *"Committed to Excellence . . . Always"*  
It is our job to foster and create an environment that: Responds to the Customer; Creates and Innovates; Works as a Team; Achieves Results; Makes a Difference

**OUR VALUES**

As Stewards of the public trust, we value:  
*Vision  
Integrity  
Efficiency  
Quality Service*

STRATEGIC GOAL #4

# 4

## Clear Communication

Ensure effective communication within the organization and throughout the City, and enhance visibility of City programs and services.

**This includes:**

- Increasing citizen awareness of the role of local government
- Encouraging participation in local government
- Sustaining an open dialogue with the community and the workforce
- Using technology to automate the delivery of services and information

**How we measure our success:**



Measure	Goal	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Target	FY 11 Target
Resident Satisfaction With Availability of Information About City Programs and Services <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+22	+22	+24	+24	+30
Resident Satisfaction With Quality of City Web Page <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	0	0	+8	+8	+10
Resident Satisfaction With City Efforts to Keep Residents Informed <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+27	+27	+28	+28	+30
Employee Satisfaction With Communication <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	0	0	+7	+7	+10

**Steps to ensure continued success:**

- Continuously improve neighborhood meetings
- Provide the community with 24/7 access to information and service requests via the internet

**DID YOU KNOW?**

Improvements made over the past two years to the City's website have resulted in a 10% increase in the number of residents that are "satisfied" or "very satisfied" with the City's website. The website is continually undergoing improvements and updates to serve our residents better, such as the "Big RED Button" and the "Big GREEN Button." The RED button is your link to contact the City 24/7; leave comments, request information and more! The GREEN button is a quick, easy, and secure way to pay your utility bill any time of day or night.

**STRATEGIC GOAL #5**

# 5

## Safe & Vibrant Community

Continually revitalize our neighborhoods and business districts.

**This includes:**

- Providing services to ensure communities remain safe
- Taking proactive measures to preserve and enhance community appearance

**How we measure our success:**

Measure	Goal	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Target	FY 11 Target
City Crime Rate <i>(Occurrences per 100,000 residents; as compared to County average.)</i>	↓	2,526 (4,521)	2,807 (4,686)	2,673 (4,535)	2,660 (n/a)	2,650 (n/a)
EMS Return of Spontaneous Circulation <i>(Industry Average = 10%)</i>	↑	29%	46%	45%	50%	50%
Neighborhood Safety Index <i>(How safe residents feel during the day and at night; Percentage points above (+) or below (-) the national average.)</i>	↑	+5	+5	+7	+7	+10
Resident Satisfaction With Community's Appearance <i>(Percentage points above (+) or below (-) the national average.)</i>	↑	+12	+12	+17	+17	+20
ISO Rating - Fire	↓	2	2	2	2	2
ISO Rating - Floodplains	↓	7	7	7	7	7



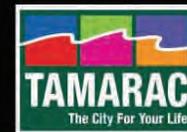
**Steps to ensure continued success:**

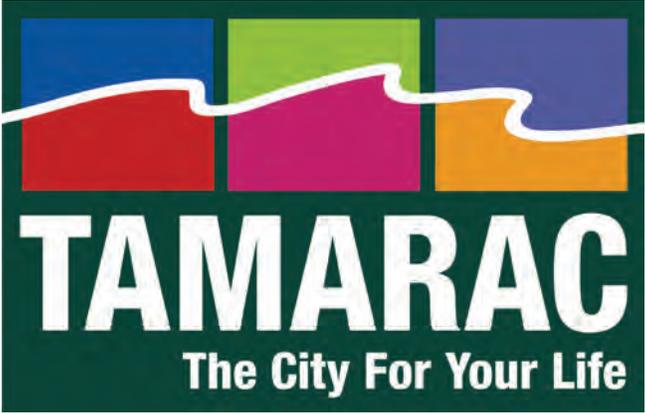
- Establish business and commercial area police details
- Operate (at a minimum) one proactive, high visibility traffic enforcement activity per month
- Implement EMS Hypothermia Pilot Program
- Develop long-range master plan for the 57<sup>th</sup> Street corridor

**DID YOU KNOW?**

Tamarac contracts with the Broward Sheriff's Office (BSO) for police services. BSO is the nation's largest accredited law enforcement agency and continues to increase their outreach efforts—in fact, representatives from BSO have increased their attendance at neighborhood and association meetings by more than 50%\*. (\*Based on 2007/2008 year-over-year figures).

**WHO WE ARE:** From the distinctive and vibrant entrance signs which welcome residents and visitors alike, to our amazing array of programs and services that offer something for everyone, young and old, it's easy to see why we say Tamarac is... *The City for Your Life!* Founded in 1963, Tamarac is ideally located in the heart of beautiful Broward County, Florida, near major highways, tourist attractions, shopping, and recreational activities. Visit us online at: [www.tamarac.org](http://www.tamarac.org).





**FY 2011 NEW PROGRAM REQUESTS**

<u>PROGRAM MODIFICATIONS</u>				
FUND	DEPARTMENT	REQUEST	COMMENTS	FY 2011
001	Information Technology	Position Upgrade - Tech Support Rep II	Funded	<b>5,000</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>				<b>\$ 5,000</b>
<b>TOTAL PROGRAM MODIFICATION REQUESTS</b>				<b>\$ 5,000</b>

<u>NEW CAPITAL OUTLAY</u>				
FUND	DEPARTMENT	REQUEST	COMMENTS	FY 2011
001	Financial Services	Computer Equipment - Printer for checks	Funded	<b>6,000</b>
<b>TOTAL FINANCIAL SERVICES</b>				<b>\$ 6,000</b>
001	Public Works	(2) 1998 Dodge 2500 Pickups	Funded	
		(1) 2001 Ford F250 Pickups	Funded	
		(1) 1999 Chevy 3500 Pickup	Funded	
		(1) 1997 Ford F250 Pickups	Funded	
		(2) Ford E450 Aerotech 240's	Funded	
		(1) 1998 Jeep Cherokee	Funded	
		<b>Total</b>	<b>Funded</b>	<b>270,000</b>
		Streetlights	Funded	<b>6,500</b>
<b>TOTAL PUBLIC WORKS</b>				<b>\$ 276,500</b>
<b>TOTAL GENERAL FUND</b>				<b>\$ 282,500</b>
441	Utilities	Replacement Pumps for WW Pump Stations	Annual Operating Expenses - Existing - Funded	<b>65,000</b>
441	Utilities	Lift Station Rehabilitations	Annual Operating Expenses - Funded	<b>35,000</b>
425	Utilities	Backhoe	Capital - Funded	<b>70,000</b>
<b>TOTAL UTILITIES</b>				<b>\$ 170,000</b>
<b>TOTAL UTILITIES FUNDS</b>				<b>\$ 170,000</b>
<b>TOTAL NEW CAPITAL OUTLAY</b>				<b>\$ 452,500</b>

**FY 2011 NEW CAPITAL IMPROVEMENT PROJECT REQUESTS  
Funded**

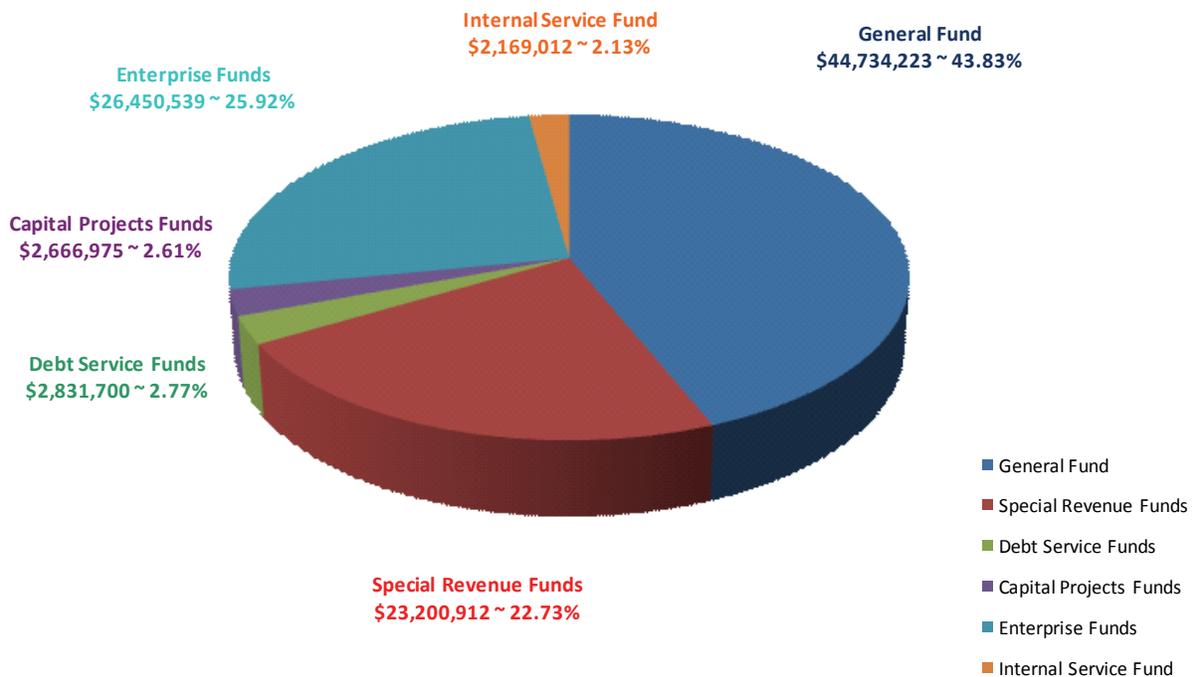
<b>CAPITAL IMPROVEMENT PROJECTS</b>				
<b>FUND</b>	<b>DEPARTMENT</b>	<b>PROJECT #</b>	<b>REQUEST</b>	<b>FY 2011</b>
001	Public Works	PW06A	Sidewalk Repair & Maintenance	<b>25,000</b>
<b>TOTAL GENERAL FUND</b>				<b>\$ 25,000</b>
153	Information Technology	GT09K	Scada Radio System	<b>96,855</b>
<b>TOTAL GENERAL FUND</b>				<b>\$ 96,855</b>
310	Financial Services	GP11A	Financial & Community Development Software	<b>500,000</b>
310	Public Works	GP11B	Solar Panels	<b>410,000</b>
310	Public Works	GP11C	Induction Lighting	<b>390,000</b>
310	Public Works	GP11D	Musco Lighting Tennis Courts	<b>25,120</b>
310	Public Works	GP11E	Musco Lighting Tennis Courts	<b>140,000</b>
310	Public Works	GP05B	Mainstreet Planning & Implementation for Mixed Use	<b>400,000</b>
310	Public Works	PW11A	Mainlands Park (aka Monterey Park)	<b>250,000</b>
<b>TOTAL CIP FUND</b>				<b>\$ 2,115,120</b>
326	Public Works	GP10B	Repair & Replacement of MPC Kalwall	<b>335,000</b>
<b>TOTAL CIP '05 REVENUE BOND FUND</b>				<b>\$ 335,000</b>
411	Public Works	SW01D	In-House Drainage Improvements	<b>75,000</b>
411	Public Works	SW05A	Citywide Culvert & Headwall Improvements	<b>200,000</b>
411	Public Works	SW11A	Culvert Maintenance	<b>150,000</b>
411	Public Works	SW11B	108th Terrace/80th Street Drainage Improvement	<b>1,077,000</b>
411	Public Works	SW11C	Parallel Culvert Project	<b>400,000</b>
<b>TOTAL PUBLIC WORKS STORMWATER FUND</b>				<b>\$ 1,902,000</b>
441	Utilities R & R	UGMY2	Tamarac West System Rehabilitation	<b>240,000</b>
441	Utilities R & R	USMY1	Sewer Main Rehabilitation (I & I)	<b>300,000</b>
441	Utilities R & R	USMY3	Wastewater Pump Station Renewal	<b>300,000</b>
441	Utilities R & R	USMY6	Electrical/Mechanical Pump Station Renewal	<b>100,000</b>
441	Utilities R & R	UT11B	Filters 3 & 4 Rehabilitation at WTP	<b>250,000</b>
441	Utilities R & R	UTMY5	Renewal/Replacement at WTP	<b>75,000</b>
441	Utilities R & R	UWMY7	Irrigation Replacement	<b>60,000</b>
<b>TOTAL UTILITIES RENEWAL &amp; REPLACEMENT FUND</b>				<b>\$ 1,325,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS -- FY 2011</b>				<b>\$ 5,798,975</b>

## ALL FUNDS BUDGET HIGHLIGHTS AND SUMMARY SCHEDULES

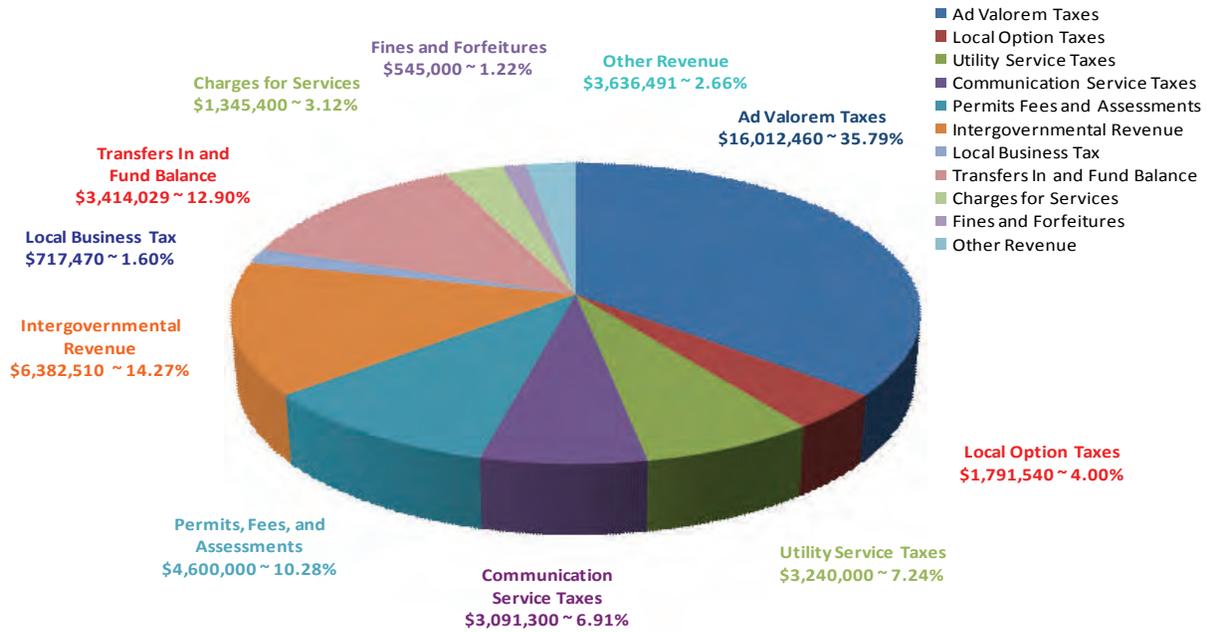
The FY 2011 total Adopted Budget is \$102,053,361 which includes \$44,734,223 for General Fund expenditures. Summarized below are the changes in fund types between the FY 2008 Actual Budget, FY 2009 Actual Budget, FY 2010 Amended Budget and FY 2011 Adopted Budgets.

Fund Type	FY 2008 Actual	FY 2009 Actual	FY 2010 Amended Budget	FY 2011 Adopted Budget	Annual \$ Change	Annual % Change
General Fund	\$ 46,232,753	\$ 42,985,008	\$ 46,749,998	\$ 44,734,223	\$ (2,015,775)	-4.31%
Special Revenue Funds	18,666,388	21,398,849	29,044,419	23,200,912	(5,843,507)	-20.12%
Debt Service Funds	2,810,174	2,903,023	2,860,400	2,831,700	(28,700)	-1.00%
Capital Projects Funds	15,355,546	3,841,964	10,026,601	2,666,975	(7,359,626)	-73.40%
Enterprise Funds	26,832,342	29,660,468	33,637,228	26,450,539	(7,186,689)	-21.37%
Internal Service Fund	2,360,819	1,668,181	2,278,525	2,169,012	(109,513)	-4.81%
<b>Total Expenditures All Funds</b>	<b>\$ 112,258,022</b>	<b>\$102,457,493</b>	<b>\$124,597,171</b>	<b>\$ 102,053,361</b>	<b>\$ (22,543,810)</b>	<b>-18.09%</b>

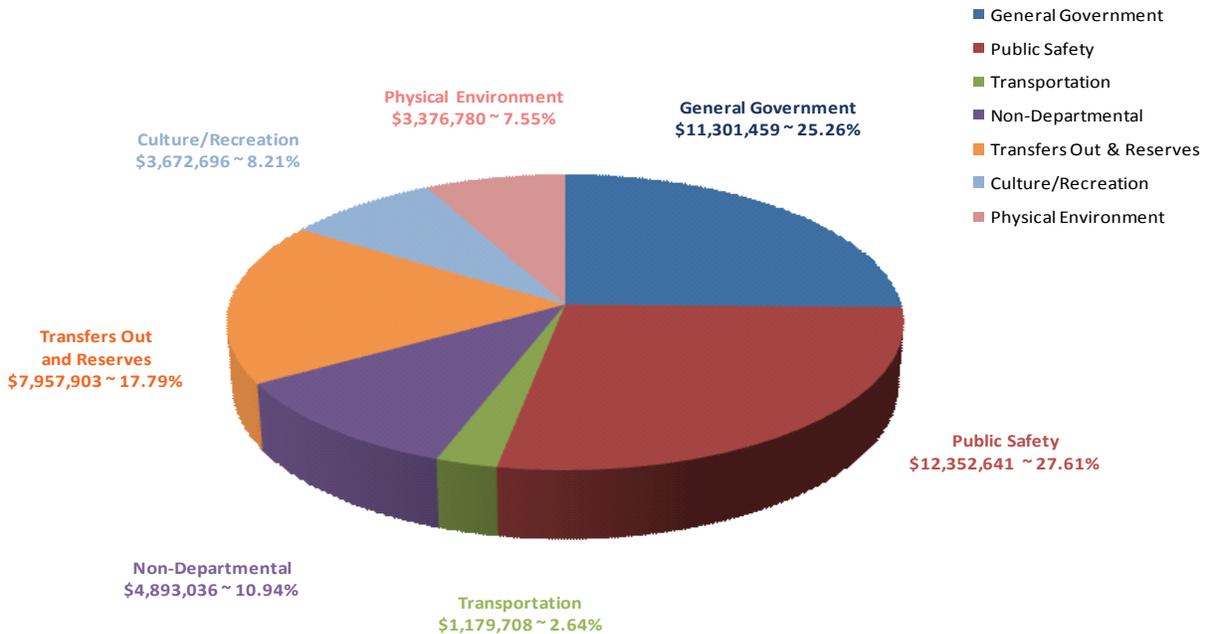
### TOTAL ALL FUNDS BUDGET BY FUND TYPE ~ \$102,053,361



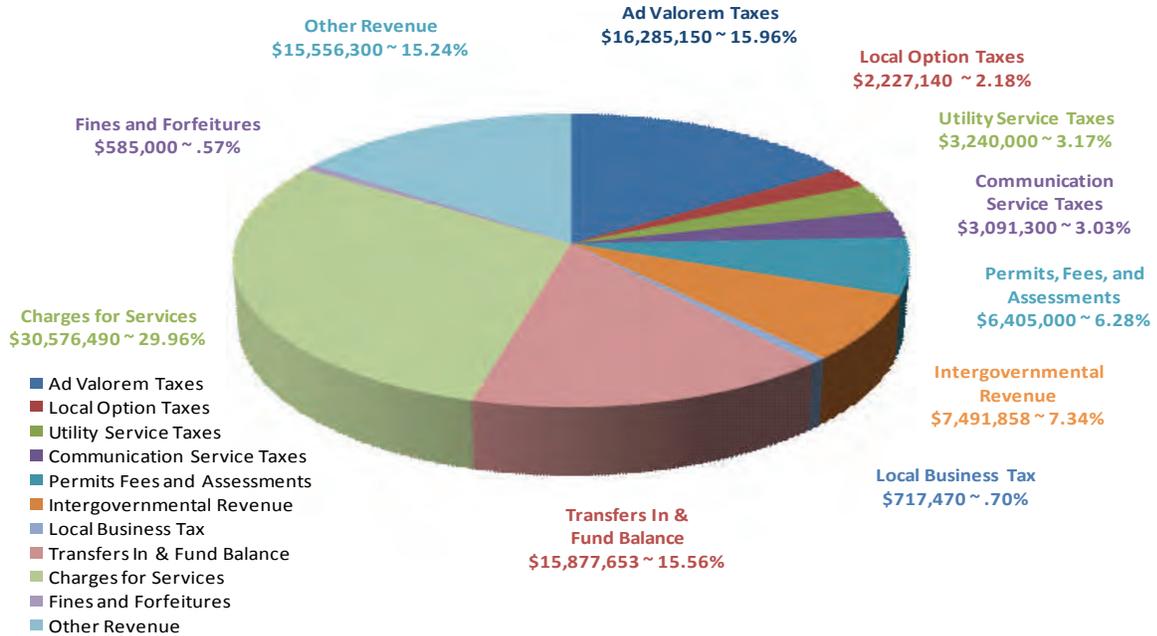
**WHERE THE MONEY COMES FROM**  
**GENERAL FUND ~ \$44,734,223**



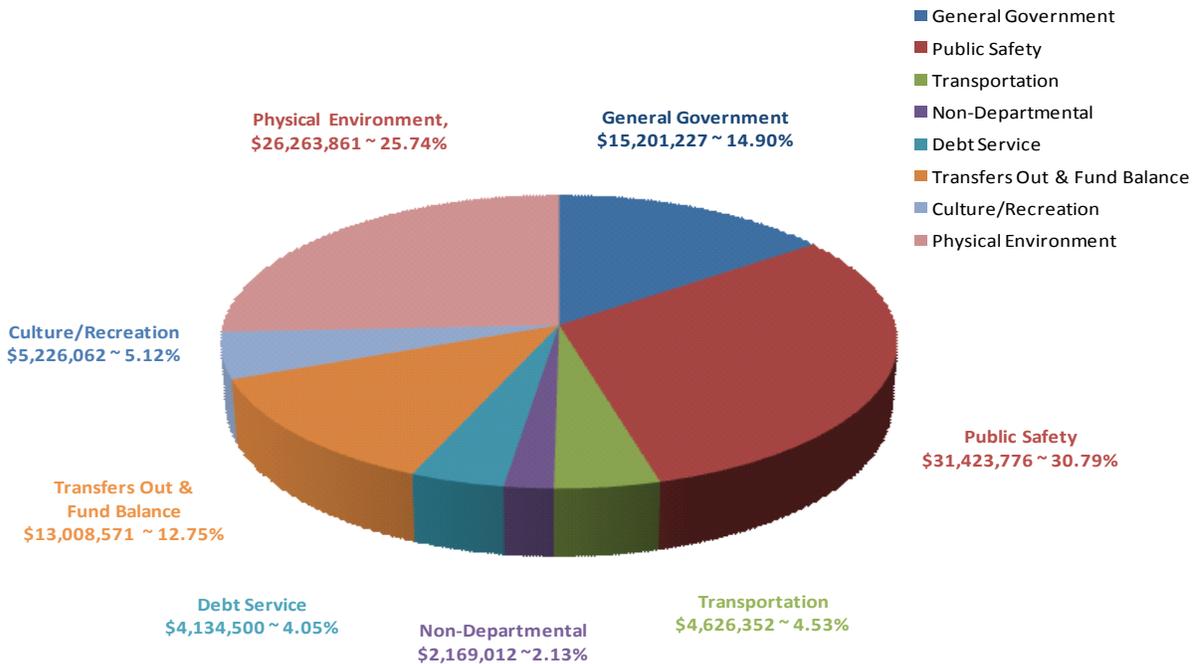
**WHERE THE MONEY GOES**  
**GENERAL FUND ~ \$44,734,223**



**WHERE THE MONEY COMES FROM**  
**ALL FUNDS REVENUE ~ \$102,053,361**



**WHERE THE MONEY GOES**  
**ALL FUNDS EXPENDITURES ~ \$102,053,361**



City of Tamarac, Florida  
FY 2011 Adopted Budget

**GENERAL FUND  
SCHEDULE OF REVENUES AND TRANSFERS IN**

Revenue Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
<b>TAXES</b>						
Property Taxes	\$ 21,284,959	\$ 19,970,716	\$ 18,406,000	\$ 16,012,460	\$ (2,393,540)	-13.00%
Local Option, Use & Fuel Taxes	1,073,542	972,074	1,053,270	1,791,540	738,270	70.09%
Utility Service Taxes	146,442	199,100	140,000	3,240,000	3,100,000	2214.29%
Communication Service Taxes	3,046,865	3,095,339	3,030,700	3,091,300	60,600	2.00%
Local Business Taxes	-	-	-	717,470	717,470	100.00%
<b>Total Taxes</b>	<b>25,551,808</b>	<b>24,237,229</b>	<b>22,629,970</b>	<b>24,852,770</b>	<b>2,222,800</b>	<b>9.82%</b>
<b>PERMITS, FEES &amp; SPEC. ASSESS.</b>						
Occupational Licenses	761,685	705,865	714,470	-	(714,470)	-100.00%
Building Permits	1,645,211	1,670,364	-	-	-	N/A
Franchise Fees	4,784,526	4,628,491	4,900,000	4,600,000	(300,000)	-6.48%
<b>Total Licenses and Permits</b>	<b>7,191,422</b>	<b>7,004,720</b>	<b>5,614,470</b>	<b>4,600,000</b>	<b>(1,014,470)</b>	<b>-14.48%</b>
<b>INTERGOVERNMENTAL</b>						
State Shared Revenues	5,101,174	4,618,421	4,355,300	4,619,600	264,300	6.07%
Local Shared Revenues	571,281	84,047	480,220	115,480	(364,740)	-75.95%
Shared Revenue--Local Govt	44,486	58,027	58,100	58,100	-	0.00%
Payments In Lieu of Taxes	710,083	718,062	704,000	1,589,330	885,330	125.76%
<b>Total Intergovernmental</b>	<b>6,427,024</b>	<b>5,478,557</b>	<b>5,597,620</b>	<b>6,382,510</b>	<b>784,890</b>	<b>14.02%</b>
<b>CHARGES FOR SERVICES</b>						
General Government	114,268	144,573	148,725	165,000	16,275	10.94%
Public Safety	23,174	6,347	6,300	6,900	600	9.52%
Physical Environment	1,005,155	474,243	551,400	560,100	8,700	1.58%
Transportation	25,722	22,916	28,000	24,500	(3,500)	-12.50%
Culture/Recreation	643,658	566,727	753,700	639,900	(113,800)	-15.10%
<b>Total Charges for Services</b>	<b>1,811,977</b>	<b>1,214,806</b>	<b>1,488,125</b>	<b>1,396,400</b>	<b>(91,725)</b>	<b>-6.16%</b>
<b>FINES AND FORFEITURES</b>						
Judgments & Fines	355,384	364,943	317,840	370,000	52,160	16.41%
Violations of Ordinances	91,482	218,215	125,210	175,000	49,790	39.77%
<b>Total Fines and Forfeitures</b>	<b>446,866</b>	<b>583,158</b>	<b>443,050</b>	<b>545,000</b>	<b>101,950</b>	<b>23.01%</b>
<b>MISCELLANEOUS</b>						
Miscellaneous Revenues	35,034	345,863	35,400	52,400	17,000	48.02%
Investment Income	743,090	362,314	565,920	356,510	(209,410)	-37.00%
Rent and Advertising Fees	666,899	645,907	667,600	739,600	72,000	10.78%
Disposition of Fixed Assets	36,148	5,778	-	-	-	N/A
Sale of Surplus Materials	311,615	1,043	166,600	40,000	(126,600)	-75.99%
Appropriated Fund Balance	-	-	3,296,073	635,302	(2,660,771)	-80.73%
<b>Total Miscellaneous</b>	<b>1,792,786</b>	<b>1,360,905</b>	<b>4,731,593</b>	<b>1,823,812</b>	<b>(2,907,781)</b>	<b>-61.45%</b>
<b>TOTAL REVENUE</b>	<b>\$ 43,221,883</b>	<b>\$ 39,879,375</b>	<b>\$ 40,504,828</b>	<b>\$ 39,600,492</b>	<b>\$ (904,336)</b>	<b>-2.23%</b>
<b>OTHER FINANCING SOURCES</b>						
Administrative Svc. Fees	5,208,400	5,469,000	5,633,070	5,033,731	(599,339)	-10.64%
Operating Transfers In	381,000	400,100	612,100	100,000	(512,100)	-83.66%
<b>Total Other Financing Sources</b>	<b>5,589,400</b>	<b>5,869,100</b>	<b>6,245,170</b>	<b>5,133,731</b>	<b>(1,111,439)</b>	<b>-17.80%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 48,811,283</b>	<b>\$ 45,748,475</b>	<b>\$ 46,749,998</b>	<b>\$ 44,734,223</b>	<b>\$ (2,015,775)</b>	<b>-4.31%</b>

City of Tamarac, Florida  
FY 2011 Adopted Budget

**GENERAL FUND  
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT**

	FY 2008 Actual	FY 2009 Actual	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
<b>GENERAL GOVERNMENT</b>						
Commission	\$ 839,664	\$ 904,908	\$ 703,330	\$ 712,244	\$ 8,914	1.27%
City Manager	1,607,551	1,693,822	1,780,320	1,636,891	(143,429)	-8.06%
City Attorney	441,915	590,288	677,100	495,670	(181,430)	-26.80%
City Clerk	509,383	557,654	810,165	559,055	(251,110)	-30.99%
Human Resources	923,468	917,284	957,417	903,008	(54,409)	-5.68%
Financial Services	1,745,021	1,640,053	1,858,520	2,531,691	673,171	36.22%
Information Technology	989,285	1,163,055	1,518,420	1,278,632	(239,788)	-15.79%
Public Works	3,218,690	3,079,147	5,270,062	3,184,268	(2,085,794)	-39.58%
<b>Total General Government</b>	<b>10,274,977</b>	<b>10,546,211</b>	<b>13,575,334</b>	<b>11,301,459</b>	<b>(2,273,875)</b>	<b>-16.75%</b>
<b>PUBLIC SAFETY</b>						
Police Services	9,905,673	10,419,825	12,001,005	11,854,750	(146,255)	-1.22%
Code Enforcement	436,815	446,345	541,080	497,891	(43,189)	-7.98%
Building	1,581,791	1,691,760	-	-	-	N/A
<b>Total Public Safety</b>	<b>11,924,279</b>	<b>12,557,930</b>	<b>12,542,085</b>	<b>12,352,641</b>	<b>(189,444)</b>	<b>-1.51%</b>
<b>TRANSPORTATION</b>						
Streets and Roads	1,148,552	1,060,952	1,277,860	1,204,708	(73,152)	-5.72%
<b>Total Transportation</b>	<b>1,148,552</b>	<b>1,060,952</b>	<b>1,277,860</b>	<b>1,204,708</b>	<b>(73,152)</b>	<b>-5.72%</b>
<b>CULTURE / RECREATION</b>						
Recreation Activities	2,212,865	2,122,761	2,315,955	2,128,368	(187,587)	-8.10%
Aquatic Center	1,833,695	801,960	668,220	677,588	9,368	1.40%
Social Services	137,814	146,583	160,610	170,481	9,871	6.15%
Transport Services	433,521	434,286	465,330	374,227	(91,103)	-19.58%
Customer Service Center	-	405,842	430,200	322,032	(108,168)	-25.14%
<b>Total Culture/Recreation</b>	<b>4,617,895</b>	<b>3,911,432</b>	<b>4,040,315</b>	<b>3,672,696</b>	<b>(367,619)</b>	<b>-9.10%</b>
<b>PHYSICAL ENVIRONMENT</b>						
Engineering	498,708	517,265	473,350	300,628	(172,722)	-36.49%
Planning & Business Revenue	642,533	712,377	790,565	752,838	(37,727)	-4.77%
Recycling Services	124,413	254,551	343,423	285,000	(58,423)	-17.01%
Grounds Maintenance	1,060,573	1,895,156	2,173,980	2,013,314	(160,666)	-7.39%
<b>Total Physical Environment</b>	<b>2,326,227</b>	<b>3,379,349</b>	<b>3,781,318</b>	<b>3,351,780</b>	<b>(429,538)</b>	<b>-11.36%</b>
<b>NON-DEPARTMENTAL</b>	<b>1,002,723</b>	<b>53,418</b>	<b>2,467,576</b>	<b>4,893,036</b>	<b>2,425,460</b>	<b>98.29%</b>
<b>DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,294,653</b>	<b>\$ 31,509,292</b>	<b>\$ 37,684,488</b>	<b>\$ 36,776,320</b>	<b>\$ (908,168)</b>	<b>-2.41%</b>
<b>TRANSFERS OUT</b>						
Transfers Out-Fire Rescue Fund	6,295,000	6,776,500	5,258,810	5,385,603	126,793	2.41%
Transfers Out-Gen Cap Const Fund	6,063,000	1,898,916	1,005,000	-	(1,005,000)	-100.00%
Transfers Out-Revenue Bond Fund	2,580,100	2,580,300	2,601,700	2,572,300	(29,400)	-1.13%
Transfers Out-Utilities	-	20,000	-	-	-	N/A
Transfers Out-Grants Match Fund	-	200,000	200,000	-	(200,000)	-100.00%
<b>Total Transfers Out</b>	<b>14,938,100</b>	<b>11,475,716</b>	<b>9,065,510</b>	<b>7,957,903</b>	<b>(1,107,607)</b>	<b>-12.22%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 46,232,753</b>	<b>\$ 42,985,008</b>	<b>\$ 46,749,998</b>	<b>\$ 44,734,223</b>	<b>\$ (2,015,775)</b>	<b>-4.31%</b>

City of Tamarac, Florida  
FY 2011 Adopted Budget

**ALL FUNDS  
SCHEDULE OF REVENUES**

Revenue Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
<b>General Fund - 001</b>						
Property Tax	\$ 21,284,959	\$ 19,970,716	\$ 18,406,000	\$ 16,012,460	\$ (2,393,540)	-13.00%
Local Option, Use & Fuel Taxes	1,073,542	972,074	1,053,270	1,791,540	738,270	70.09%
Utility Service Taxes	146,442	199,100	140,000	3,240,000	3,100,000	2214.29%
Communications Service Taxes	3,046,865	3,095,339	3,030,700	3,091,300	60,600	2.00%
Local Business Taxes	-	-	-	717,470	717,470	100.00%
License/Permit	7,191,422	7,004,720	5,614,470	4,600,000	(1,014,470)	-18.07%
Intergovernmental	6,427,024	5,478,557	5,597,620	6,382,510	784,890	14.02%
Charges for Services	1,811,977	1,214,806	1,488,125	1,396,400	(91,725)	-6.16%
Fines and Forfeitures	446,866	583,158	443,050	545,000	101,950	23.01%
Miscellaneous Revenues	1,792,786	1,360,905	4,731,593	1,823,812	(2,907,781)	-61.45%
Other Sources	5,589,400	5,869,100	6,245,170	5,133,731	(1,111,439)	-17.80%
<b>General Fund Total</b>	<b>48,811,283</b>	<b>45,748,475</b>	<b>46,749,998</b>	<b>44,734,223</b>	<b>(2,015,775)</b>	<b>-4.31%</b>
<b>Fire/Rescue Fund - 120</b>						
Charges for Services	1,997,239	2,507,465	1,991,940	2,044,000	52,060	2.61%
Special Assessments	6,715,676	8,746,585	8,785,400	8,800,000	14,600	0.17%
Transfer from General Fund	6,783,000	6,776,500	5,258,810	5,385,603	126,793	2.41%
Other Resources	172,669	364,286	233,434	57,280	(176,154)	-75.46%
Appropriated Fund Balance	-	-	1,889,943	38,245	(1,851,698)	-97.98%
<b>Fire/Rescue Fund Total</b>	<b>15,668,584</b>	<b>18,394,836</b>	<b>18,159,527</b>	<b>16,325,128</b>	<b>(1,834,399)</b>	<b>-10.10%</b>
<b>Drainage Retention Fund - 140</b>						
Miscellaneous Revenues	7,524	3,512	-	244,049	244,049	100.00%
<b>Drainage Retention Fund Total</b>	<b>7,524</b>	<b>3,512</b>	<b>-</b>	<b>244,049</b>	<b>244,049</b>	<b>100.00%</b>
<b>Parks and Recreation Fund - 142</b>						
Miscellaneous Revenues	11,420	5,332	-	370,472	370,472	100.00%
<b>Parks and Recreation Fund Total</b>	<b>11,420</b>	<b>5,332</b>	<b>-</b>	<b>370,472</b>	<b>370,472</b>	<b>100.00%</b>
<b>Trafficways Improvement Fund - 144</b>						
Miscellaneous Revenues	34,300	14,835	-	1,029,741	1,029,741	100.00%
<b>Trafficways Improvement Fund Total</b>	<b>34,300</b>	<b>14,835</b>	<b>-</b>	<b>1,029,741</b>	<b>1,029,741</b>	<b>100.00%</b>
<b>Public Arts Fund - 146</b>						
Charges for Services	130,925	50,826	-	50,000	50,000	100.00%
Miscellaneous Revenues	50,867	24,576	478,018	1,602,586	1,124,568	235.26%
<b>Public Arts Fund Total</b>	<b>181,792</b>	<b>75,402</b>	<b>478,018</b>	<b>1,652,586</b>	<b>1,174,568</b>	<b>245.72%</b>
<b>Local Option Gas Tax Fund - 148</b>						
Taxes	-	-	-	435,600	435,600	100.00%
<b>Local Option Gas Tax Fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435,600</b>	<b>435,600</b>	<b>100.00%</b>
<b>Building Fund - 150</b>						
Licenses & Permits	-	-	1,400,000	1,805,000	405,000	28.93%
Charges for Services	-	-	-	8,500	8,500	100.00%
Fines & Forfeitures	-	-	-	40,000	40,000	100.00%
Other Resources	-	-	141,500	-	(141,500)	-100.00%
Appropriated Fund Balance	-	-	595,086	323,654	(271,432)	-45.61%
<b>Building Fund Total</b>	<b>-</b>	<b>-</b>	<b>2,136,586</b>	<b>2,177,154</b>	<b>40,568</b>	<b>100.00%</b>
<b>Grants Fund - 153</b>						
Grant Revenue	1,183,695	1,732,357	966,306	-	(966,306)	-100.00%
Transfer In	-	10,399	200,000	96,855	(103,145)	-51.57%
<b>Grants Fund Total</b>	<b>1,183,695</b>	<b>1,742,756</b>	<b>1,166,306</b>	<b>96,855</b>	<b>(1,069,451)</b>	<b>-91.70%</b>
<b>Community Development Block Grant Fund - 154</b>						
Grant Revenues	543,465	221,757	979,904	452,000	(527,904)	-53.87%
Miscellaneous Revenues	53,081	1,193	20,473	1,400	(19,073)	-93.16%
<b>CDBG Fund Total</b>	<b>596,546</b>	<b>222,950</b>	<b>1,000,377</b>	<b>453,400</b>	<b>(546,977)</b>	<b>-54.68%</b>
<b>State Housing Initiative Program Fund - 155</b>						
Grant Revenues	594,428	494,703	221,251	10,508	(210,743)	-95.25%
Miscellaneous Revenues	14,402	8,148	46,887	6,500	(40,387)	-86.14%
<b>SHIP Fund Total</b>	<b>608,830</b>	<b>502,851</b>	<b>268,138</b>	<b>17,008</b>	<b>(251,130)</b>	<b>-93.66%</b>
<b>Home (HUD) Program Fund - 156</b>						
Grant Revenues	77,483	280,387	307,382	126,000	(181,382)	-59.01%
Miscellaneous Revenues	-	-	-	15,200	15,200	100.00%
<b>Home (HUD) Fund Total</b>	<b>77,483</b>	<b>280,387</b>	<b>307,382</b>	<b>141,200</b>	<b>(166,182)</b>	<b>-54.06%</b>
<b>CDBG Disaster Recovery Fund - 157</b>						
Grant Revenues	2,048	378,356	936,739	-	(936,739)	-100.00%
Miscellaneous Revenues	-	-	-	13,500	13,500	100.00%
<b>CDBG Disaster Recovery Fund Total</b>	<b>2,048</b>	<b>378,356</b>	<b>936,739</b>	<b>13,500</b>	<b>(923,239)</b>	<b>-98.56%</b>

City of Tamarac, Florida  
FY 2011 Adopted Budget

**ALL FUNDS  
SCHEDULE OF REVENUES**

Revenue Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
<b>Neighborhood Stabilization Fund - 158</b>						
Grant Revenues	-	991,441	4,046,446	-	(4,046,446)	-100.00%
Miscellaneous Revenues	-	-	-	198,419	198,419	100.00%
<b>Neighborhood Stabilization Fund Total</b>	<b>-</b>	<b>991,441</b>	<b>4,046,446</b>	<b>198,419</b>	<b>(3,848,027)</b>	<b>-388.12%</b>
<b>ARRA Fund - 159</b>						
Grant Revenues	-	-	544,900	-	(544,900)	-100.00%
Miscellaneous Revenues	-	-	-	20,800	20,800	100.00%
<b>ARRA Fund Total</b>	<b>-</b>	<b>-</b>	<b>544,900</b>	<b>20,800</b>	<b>(524,100)</b>	<b>-96.18%</b>
<b>General Obligation Bond Fund - 238</b>						
Taxes	250,548	246,355	258,700	231,820	(26,880)	-10.39%
Miscellaneous Revenues	25,223	18,320	-	22,580	22,580	100.00%
<b>General Obligation Bond Fund Total</b>	<b>275,771</b>	<b>264,675</b>	<b>258,700</b>	<b>254,400</b>	<b>(4,300)</b>	<b>-1.66%</b>
<b>Revenue Bond Fund - 239</b>						
Transfer from General Fund	2,580,100	2,580,300	2,601,700	2,572,300	(29,400)	-1.13%
Miscellaneous Revenues	2,682	1,019	-	5,000	5,000	100.00%
<b>Revenue Bond Fund Total</b>	<b>2,582,782</b>	<b>2,581,319</b>	<b>2,601,700</b>	<b>2,577,300</b>	<b>(24,400)</b>	<b>-0.94%</b>
<b>General Capital Improv. Projects Fund - 310</b>						
Transfer from General Fund	6,063,000	1,198,916	1,005,000	-	(1,005,000)	-100.00%
Intergovernmental	-	-	75,000	400,000	325,000	433.33%
Other Revenues	9,229,434	364,346	1,000,000	150,000	(850,000)	-85.00%
Appropriated Fund Balance	-	-	4,981,839	1,596,855	(3,384,984)	-67.95%
<b>General Capital Improv. Projects Fund Total</b>	<b>15,292,434</b>	<b>1,563,262</b>	<b>7,061,839</b>	<b>2,146,855</b>	<b>(4,914,984)</b>	<b>-69.60%</b>
<b>Public Service Facilities Fund - 320</b>						
Miscellaneous Revenues	95,918	43,726	-	25,000	25,000	100.00%
<b>Public Service Facilities Fund Total</b>	<b>95,918</b>	<b>43,726</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>100.00%</b>
<b>Debt Funded Projects Fund - 326</b>						
Intergovernmental	-	-	534,000	82,560	(451,440)	100.00%
Miscellaneous Revenues	343,656	94,967	-	20,000	20,000	100.00%
Appropriated Fund Balance	-	-	2,430,762	417,560	(2,013,202)	-82.82%
<b>Debt Funded Projects Fund Total</b>	<b>343,656</b>	<b>94,967</b>	<b>2,964,762</b>	<b>520,120</b>	<b>(2,444,642)</b>	<b>-82.46%</b>
<b>Stormwater Management Fund - 410</b>						
Charges for Services	4,498,587	4,671,149	4,809,500	4,953,790	144,290	3.00%
Miscellaneous Revenues	336,132	275,837	181,530	110,000	(71,530)	-39.40%
Appropriated Net Assets	-	-	1,338,737	627,399	(711,338)	-53.14%
<b>Stormwater Management Fund Total</b>	<b>4,834,719</b>	<b>4,946,986</b>	<b>6,329,767</b>	<b>5,691,189</b>	<b>(638,578)</b>	<b>-10.09%</b>
<b>Utilities Operating Fund - 425</b>						
Intergovernmental Revenues	-	13,953	13,046	-	(13,046)	-100.00%
Charges for Services	18,294,558	19,553,248	19,044,120	20,442,750	1,398,630	7.34%
Miscellaneous Revenues	2,195,075	437,869	343,000	163,000	(180,000)	-52.48%
Other Sources	141,500	1,173,241	-	-	-	N/A
Appropriated Net Assets	-	-	7,907,295	153,600	(7,753,695)	-98.06%
<b>Utilities Operating Fund Total</b>	<b>20,631,133</b>	<b>21,178,311</b>	<b>27,307,461</b>	<b>20,759,350</b>	<b>(6,548,111)</b>	<b>-23.98%</b>
<b>Risk Management Fund - 504</b>						
Charges for Services	2,505,300	2,505,300	2,152,480	1,501,109	(651,371)	-30.26%
Miscellaneous Revenues	242,095	129,885	124,370	105,000	(19,370)	-15.57%
Appropriated Net Assets	-	-	1,675	562,903	561,228	33506.15%
<b>Risk Management Fund Total</b>	<b>2,747,395</b>	<b>2,635,185</b>	<b>2,278,525</b>	<b>2,169,012</b>	<b>(109,513)</b>	<b>-4.81%</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$ 113,987,313</b>	<b>\$ 101,669,564</b>	<b>\$ 124,597,171</b>	<b>\$ 102,053,361</b>	<b>\$ (25,858,823)</b>	<b>-20.75%</b>

City of Tamarac, Florida  
FY 2011 Adopted Budget

**ALL FUNDS  
SCHEDULE OF EXPENDITURES**

Department/Division	FY 2008 Actual	FY 2009 Actual	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
<b>General Fund - 001</b>						
General Government	\$ 3,398,513	\$ 3,746,672	\$ 3,970,915	\$ 3,403,860	\$ (567,055)	-14.28%
Finance	1,745,021	1,640,053	1,858,520	2,531,691	673,171	36.22%
Human Resources	923,468	917,284	957,417	903,008	(54,409)	-5.68%
Community Development	1,079,348	1,158,722	1,331,645	1,250,729	(80,916)	-6.08%
Building	1,581,791	1,691,760	-	-	-	N/A
Police Services	9,905,673	10,419,825	12,001,005	11,854,750	(146,255)	-1.22%
Public Works	6,050,936	6,807,071	9,538,675	6,987,918	(2,550,757)	-26.74%
Parks and Recreation	4,617,895	3,911,432	4,040,315	3,672,696	(367,619)	-9.10%
Information Technology	989,285	1,163,055	1,518,420	1,278,632	(239,788)	-15.79%
Non-Departmental	15,940,823	11,529,134	11,533,086	12,850,939	1,317,853	11.43%
<b>GENERAL FUND</b>	<b>\$ 46,232,753</b>	<b>\$ 42,985,008</b>	<b>\$ 46,749,998</b>	<b>\$ 44,734,223</b>	<b>\$ (2,015,775)</b>	<b>-4.31%</b>
<b>SPECIAL REVENUE FUNDS</b>						
Fire/Rescue Fund	16,010,544	17,009,688	18,159,527	16,325,128	(1,834,399)	-10.10%
Drainage Retention Fund	-	-	-	244,049	244,049	100.00%
Parks and Recreation Fund	-	-	-	370,472	370,472	100.00%
Trafficways Improvement Fund	95,851	7,708	-	1,029,741	1,029,741	100.00%
Public Arts Fund	8,141	198,519	478,018	1,652,586	1,174,568	245.72%
Local Option Gas Tax Fund	-	-	-	435,600	435,600	100.00%
Building Fund	-	-	2,136,586	2,177,154	40,568	100.00%
Grants Fund	1,181,500	1,738,768	1,166,306	96,855	(1,069,451)	-91.70%
CDBG Fund	596,547	223,597	1,000,377	453,400	(546,977)	-54.68%
SHIP Fund	608,830	495,532	268,138	17,008	(251,130)	-93.66%
Home HUD Fund	77,483	280,377	307,382	141,200	(166,182)	-54.06%
CDBG Disaster Recovery Fund	2,048	378,356	936,739	13,500	(923,239)	-98.56%
Neighborhood Stabilization Fund	-	1,061,669	4,046,446	198,419	(3,848,027)	-95.10%
ARRA Fund	-	-	544,900	20,800	(524,100)	-96.18%
Public Service Facilities Fund	85,444	4,635	-	25,000	25,000	100.00%
<b>Special Revenue</b>	<b>18,666,388</b>	<b>21,398,849</b>	<b>29,044,419</b>	<b>23,200,912</b>	<b>(5,868,507)</b>	<b>-20.21%</b>
<b>DEBT SERVICE FUNDS</b>						
General Obligation Bond Fund	262,373	262,352	258,700	254,400	(4,300)	-1.66%
Revenue Bond Fund	2,547,801	2,640,671	2,601,700	2,577,300	(24,400)	-0.94%
<b>Debt Service</b>	<b>2,810,174</b>	<b>2,903,023</b>	<b>2,860,400</b>	<b>2,831,700</b>	<b>(28,700)</b>	<b>-1.00%</b>
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Improvement Projects Fund	9,348,972	2,524,417	7,061,839	2,146,855	(4,914,984)	-69.60%
Debt Funded Projects Fund	6,006,574	1,317,547	2,964,762	520,120	(2,444,642)	-82.46%
<b>Capital Projects Funds</b>	<b>15,355,546</b>	<b>3,841,964</b>	<b>10,026,601</b>	<b>2,666,975</b>	<b>(7,334,626)</b>	<b>-73.15%</b>
<b>ENTERPRISE FUNDS</b>						
Stormwater Management Fund	3,836,174	4,155,159	6,329,767	5,691,189	(638,578)	-10.09%
Utilities Operating Fund	-	-	-	-	-	-
Utilities Funds	22,996,168	25,015,922	27,307,461	20,759,350	(6,548,111)	-23.98%
Utilities CIAC Fund	240,141	5,056	388,690	-	(388,690)	-100.00%
Utilities Construction Fund	3,832,586	(5,385,116)	-	-	-	100.00%
Utilities R & R Fund	-	135,120	2,520,723	-	(2,520,723)	-100.00%
<b>Enterprise Funds</b>	<b>30,905,069</b>	<b>23,926,141</b>	<b>33,637,228</b>	<b>26,450,539</b>	<b>(7,186,689)</b>	<b>-21.37%</b>
<b>INTERNAL SERVICE FUND</b>						
Risk Management Fund	2,360,819	1,668,181	2,278,525	2,169,012	(109,513)	-4.81%
<b>Internal Service Fund</b>	<b>2,360,819</b>	<b>1,668,181</b>	<b>2,278,525</b>	<b>2,169,012</b>	<b>(109,513)</b>	<b>-4.81%</b>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>\$ 116,330,749</b>	<b>\$ 96,723,166</b>	<b>\$ 124,597,171</b>	<b>\$ 102,053,361</b>	<b>\$ (25,453,223)</b>	<b>-20.43%</b>

City of Tamarac, Florida  
FY 2011 Adopted Budget

**SUMMARY OF CHANGES IN FUND BALANCES--OPERATING FUNDS**

	General Fund	Fire Rescue Fund	Building Fund	Utilities Operating Fund	Stormwater Fund	Insurance Services Fund
<b>September 30, 2009 Year End Fund Balance (Undesignated, Audited)</b>	<b>\$11,261,177</b>	<b>\$2,714,605</b>	<b>\$0</b>	<b>\$10,653,142</b>	<b>\$9,915,362</b>	<b>\$6,691,597</b>
FY 2010 Amended Budget Revenues	\$ 44,776,200	\$ 17,792,373	\$ -	\$ 19,250,166	\$ 4,991,030	\$ 2,276,850
FY 2010 Appropriated Fund Balance	2,925,313	-	-	1,147,882	1,290,607	1,675
FY 2010 Amended Budget Expenditures	47,701,513	17,792,373	-	20,398,048	6,281,637	2,278,525
<b>Net Gain (Loss) to Fund Balance</b>	<b>\$ (2,925,313)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,147,882)</b>	<b>\$ (1,290,607)</b>	<b>\$ (1,675)</b>
October 1, 2009 Fund Balance (Undesignated, unaudited )	<b>\$ 8,335,864</b>	<b>\$ 2,714,605</b>	<b>\$ -</b>	<b>\$ 9,505,260</b>	<b>\$ 8,624,755</b>	<b>\$ 6,689,922</b>
FY 2010 Projected Actual Revenues	43,754,749	16,262,557	-	20,209,408	5,080,415	2,170,400
FY 2010 Projected Actual Expenditures	41,332,186	15,766,771	-	19,775,024	3,932,890	1,604,173
<b>Net Gain (Loss) to Fund Balance/ Net Assets</b>	<b>\$ 2,422,563</b>	<b>\$ 495,786</b>	<b>\$ -</b>	<b>\$ 434,384</b>	<b>\$ 1,147,525</b>	<b>\$ 566,227</b>
<b>September 30, 2010 Year End Fund Balance (Projected)</b>	<b>\$ 10,758,427</b>	<b>\$ 3,210,391</b>	<b>\$ -</b>	<b>\$ 9,939,644</b>	<b>\$ 9,772,280</b>	<b>\$ 7,256,149</b>
FY 2011 Adopted Budget Revenues	\$ 44,098,921	\$ 16,286,883	\$ 1,853,500	\$ 20,550,750	\$ 5,063,790	\$ 1,606,109
FY 2011 Appropriated Fund Balance	635,302	38,245	323,654	153,600	627,399	562,903
FY 2011 Adopted Budget Expenditures	44,734,223	16,325,128	2,177,154	20,704,350	5,691,189	2,169,012
<b>Projected Net Gain (Loss) to Fund Balance</b>	<b>\$ (635,302)</b>	<b>\$ (38,245)</b>	<b>\$ (323,654)</b>	<b>\$ (153,600)</b>	<b>\$ (627,399)</b>	<b>\$ (562,903)</b>
September 30, 2011 Projected Fund Balance	<b>\$ 10,123,125</b>	<b>\$ 3,172,146</b>	<b>\$ (323,654)</b>	<b>\$ 9,786,044</b>	<b>\$ 9,144,881</b>	<b>\$ 6,693,246</b>

All estimates are unaudited and based on preliminary year-end results.

**Changes in Fund Balances--Operating Funds**

These are the City's Operating Funds. The City of Tamarac has adopted a Fund Balance Policy. The purpose of the Fund Balance Policy is to provide increased financial stability, by ensuring that the City maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The policy sets acceptable ranges of fund balance for each City fund that contains operating revenues. The amounts set for each fund are based on the predictability of revenues, volatility of expenditures, and liquidity requirements of each fund. In some cases, the range of fund balance is determined by applicable charter limitations or bond requirements. The policy also provides guidelines for actions that should be implemented should the fund balance either grow or diminish to amounts outside of the recommended ranges.

The FY 2011 Budget seeks to preserve and build fund balances in each of the operating funds to continue implementation of the Fund Balance Policy. Budgeting in FY 2011 was performed conservatively so that, for the most part, available revenues funded anticipated expenses and preserved fund balance levels. Changes in fund balance for the operating funds do not exceed 10% for the FY 2011 Budget.

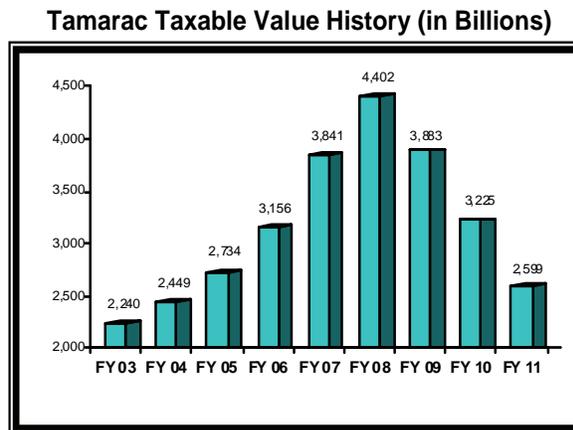
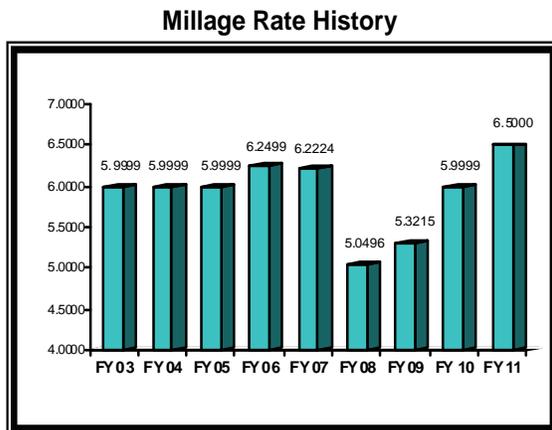
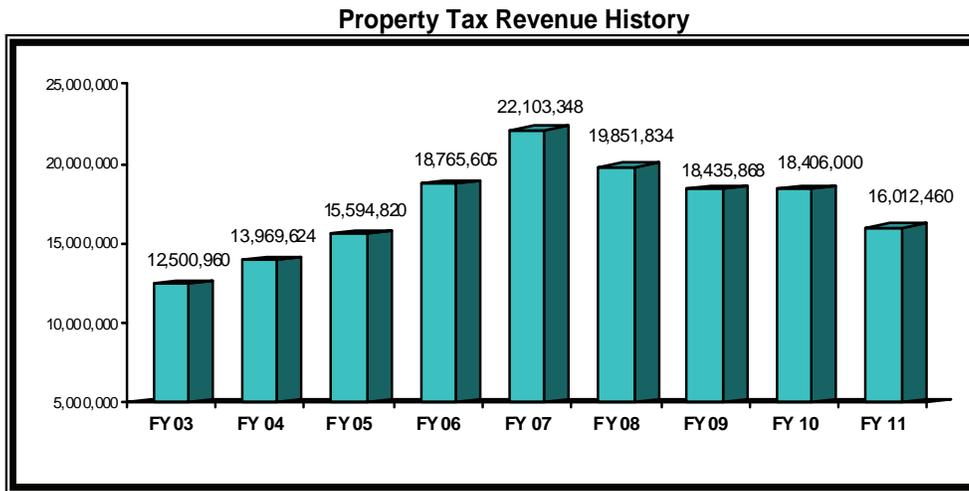
The Building Fund shows a negative fund balance projected for October 1, 2010 due to the creation of the Building Fund during mid-year budget FY 2010. As of the printing of this document, the Building Fund was not yet been created in the City's financial system.

## MAJOR REVENUE SOURCES: TRENDS

Major General Fund revenue sources for the City of Tamarac are property taxes, utilities and franchise fees, sales and use taxes, telecommunication service taxes, and intergovernmental revenues. Property taxes, franchise fees and intergovernmental revenues have been steadily increasing throughout the years. However, as shown below, beginning in FY 2008 there has been a steady decline in these areas due to economic instability.

### Property Tax

The Property Tax budget is determined through the calculation of the City's millage rate applied to the total taxable value of property within the City as reported by the Broward County Property Appraiser. The graph below illustrates the recent history and projections of property tax revenue for the City.

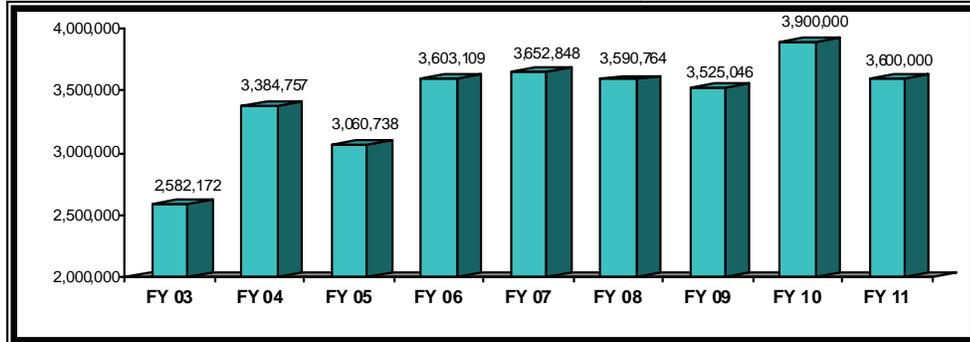


## MAJOR REVENUE SOURCES: TRENDS (continued)

### Franchise Fees

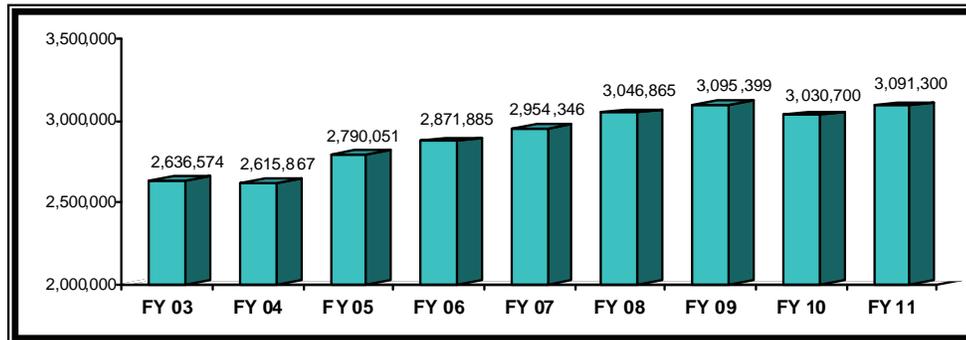
Franchise fees are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) and could include the value of the right for the utility to be the exclusive provider of its services within the City. The City has franchise agreements for electricity, solid waste and towing.

**Franchise Tax – Electric History**



### Communication Services Tax

Communications Services Tax (CST) applies to telecommunications, cable, direct-to-home satellite, cellular telephone and related services. The CST revenue is collected and distributed by the State of Florida and is a combination of two individual taxes: A State of Florida communications services tax and the local communications services tax. The graph below illustrates CST revenue history and projections for the City.

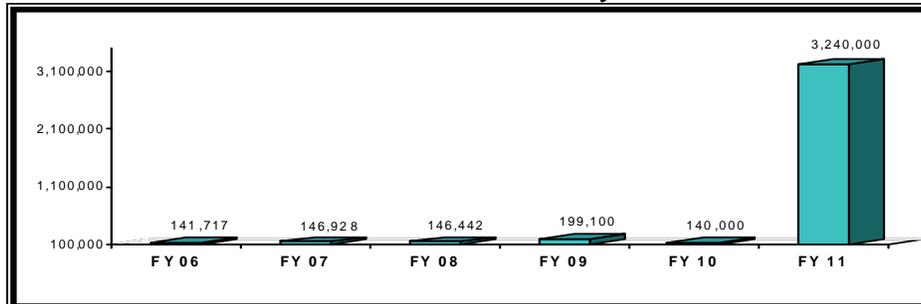


**Communication Services Tax History**

### Public Service Tax

A Public Service Tax is levied on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. This revenue source was implemented during FY 2010 in a much needed effort to bridge the gap in other declining revenue sources such as property and other fees. The FY 2011 the anticipated revenue is approximately \$3.24 million.

**Public Service Tax History**

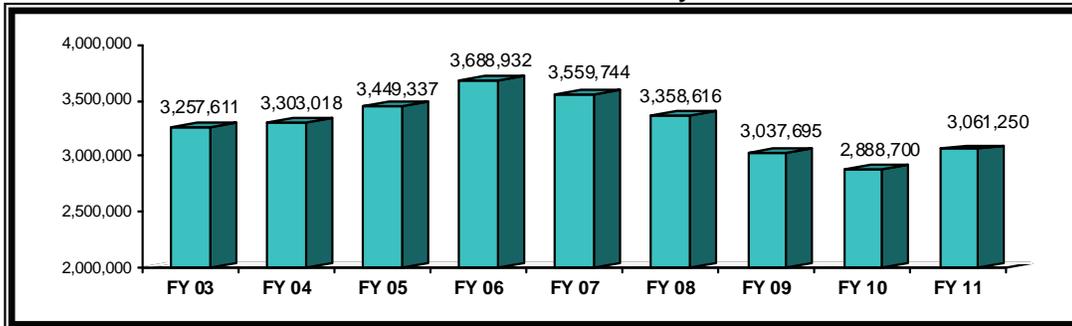


## MAJOR REVENUE SOURCES: TRENDS (continued)

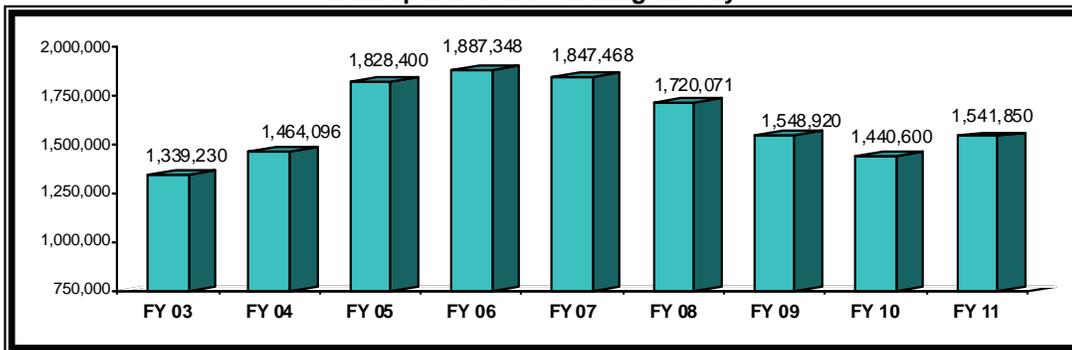
### Intergovernmental Revenues

This category includes revenues received from federal, state, and other local governmental sources in the form of shared revenues. The state shared revenues which are considered major revenue sources to Tamarac are the Half-Cent Sales Tax and the municipal revenue sharing.

**Half-Cent Sales Tax History**



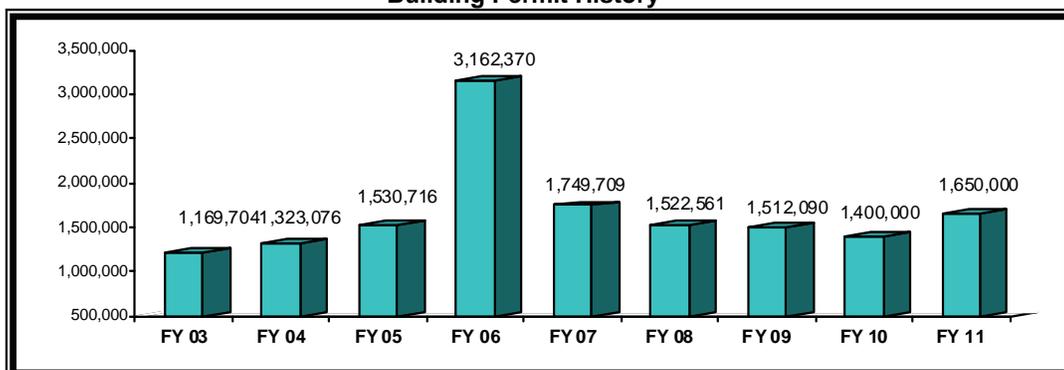
**Municipal Revenue Sharing History**



### Building Fund: Licenses and Permits

The licenses and permits category consists primarily of building permits and occupational license revenues. Building permits have shown the greatest volatility, which reflects building “boom” cycles within the City. The amount collected in 2006 was driven by increased activity due to re-building efforts after Hurricane Wilma. Fees were increased in FY 2008 to help offset the impact of declining building activity levels to ensure that fees fully support the services provided.

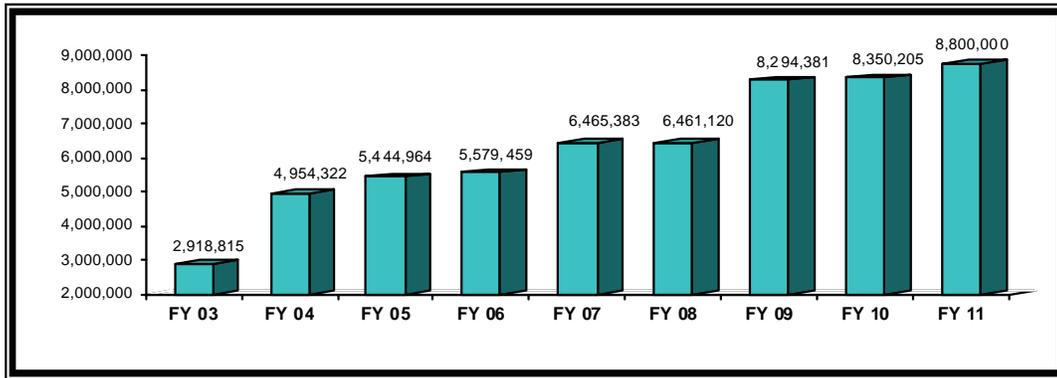
**Building Permit History**



## MAJOR REVENUE SOURCES: TRENDS (continued)

### Fire Rescue Fund: Fire Assessment Fee

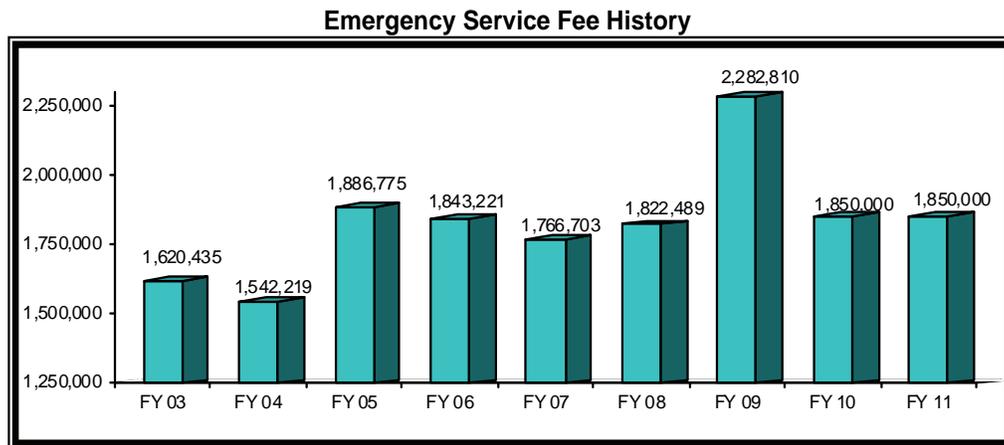
A primary revenue source for the Fire Rescue Fund is a non-ad valorem special assessment levied on residential and commercial property owners. Fire Assessment Revenues are estimated with the City's consultant through a calculation of recoverable costs and property types and classifications.



Fire Assessment Fee History

### Fire Rescue Fund: Emergency Service Fee

The second significant revenue source in the Fire Rescue fund is transport fees collected from users of ambulance and rescue services, also known as Emergency Service Fees. Emergency service fee revenue is estimated by trend analysis, utilization of historical data, and input from the department on projected activity levels.



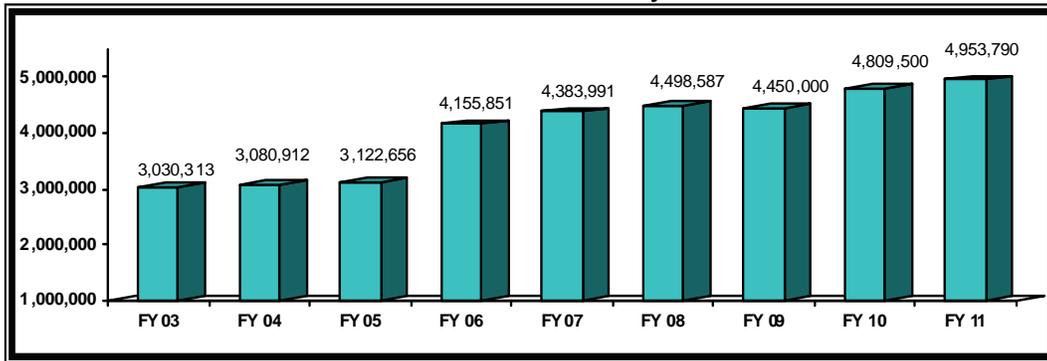
Emergency Service Fee History

### Stormwater Fund: Stormwater Fee

The major revenue source in this fund, supporting 100% of operating and capital costs, is the Stormwater Fee which is charged to all property owners for the services of the Stormwater Management Program. This fund was created to comply with the National Pollutant Discharge Elimination System (NPDES). Property is classified as undeveloped, residential or non-residential and a fee is associated with each.

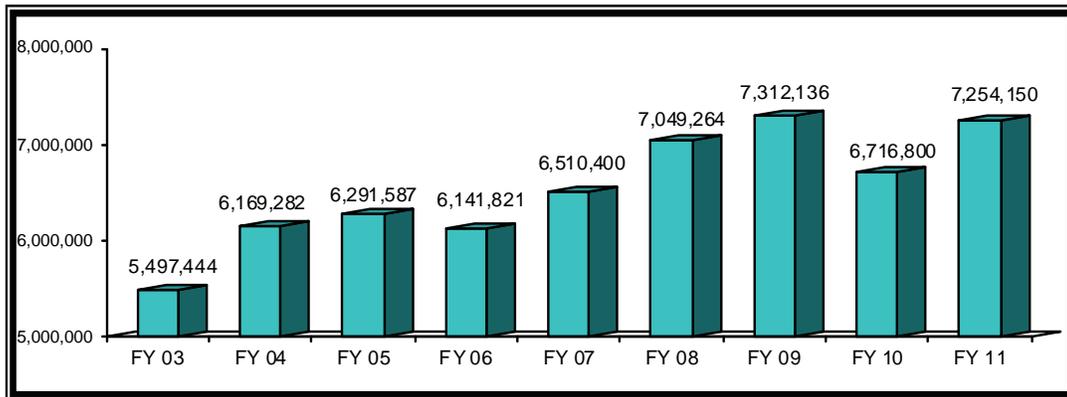
## MAJOR REVENUE SOURCES: TRENDS (continued)

**Stormwater Fee History**

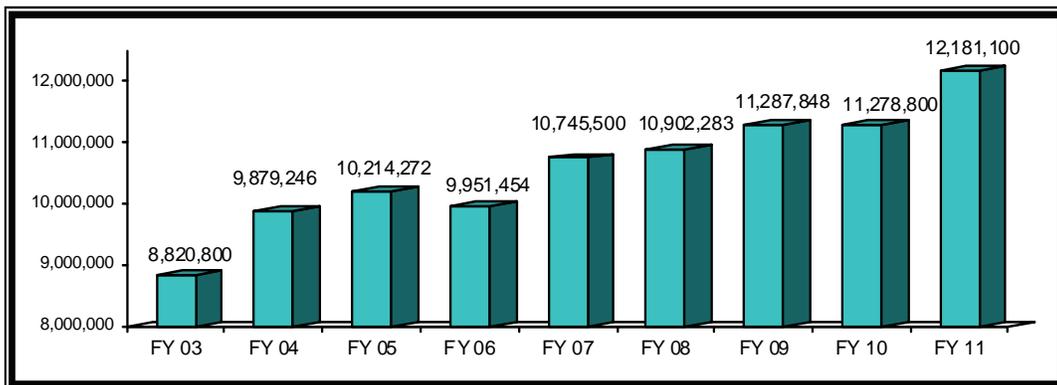


### **Utilities Fund: Water and Wastewater Revenues**

The Utilities Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The City provides water in a safe and efficient manner and transports the wastewater from these dwellings. The City pays Broward County for the wastewater disposal, as a participating member of the County's North Regional Wastewater Treatment Plant. Charges for Services revenues provide approximately 98% of the revenues to support the operations of the Utilities Department.



**Water Revenues**



**Wastewater Revenues**

## FINANCIAL MANAGEMENT POLICIES

The National Advisory Council on State and Local Budgeting (NACSLB) developed a comprehensive set of recommended budget practices that has been endorsed by the Government Finance Officers Association, ICMA, academia, etc. These recommended practices provide a framework for the budget process encompassing a broad scope of governmental planning and decision-making with regard to the use of resources.

Element # 4 of Principal # 2, Adopt Financial Policies addresses the need for jurisdictions to establish policies to help frame resource allocation decisions.

As such, following are recommended financial management policies developed within the guidelines of the NACSLB) with the associated measurable benchmarks (use word to describe that it can be measured) for adoption by the City Commission.

### OPERATING MANAGEMENT

**Policy #1:** Revenue estimates for annual budget purposes should be conservative. In this light, General Fund revenues should be budgeted in the manner delineated below.

- A. Property taxes should be budgeted at 95% of the Property Appraiser's estimate as of July.
- B. State shared revenues should be budgeted at 95% of the State Department of Revenue estimate. This includes the Communication Services Tax, Half-cent Sales Tax and State Revenue Sharing.
- C. Franchise fee revenue should be budgeted at 95% of the maximum estimate prepared by Financial Services Department.
- D. Public Service Taxes on Electric, Propane and Natural Gas should be budgeted at 95% of the maximum estimate prepared by the Financial Services Department.

**Policy #2:** The annual budget should be maintained in such a manner as to avoid an operating fund deficit. The annual budget should show fiscal restraint. Expenditures should be managed to create a positive cash balance (surplus) in each fund at the end of the fiscal year.

**Policy #3:** The City should maintain a prudent cash management and investment program in order to meet daily cash requirements, increase the amount available for investment, and earn the maximum rate of return on invested funds commensurate with appropriate security. The City will use the following performance benchmarks for its investment portfolio.

- A. The Bank of America Merrill Lynch 1-3 Year US Treasury & Agency Index which is a subset of The Bank of America Merrill Lynch US Treasury & Agency Index including all securities with a remaining term to final maturity less than 3 years, will be used as a benchmark for the performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon. The index will be used as a benchmark to be compared to the portfolio's total rate of return.
- B. The S & P Rated LGIP Index/All will be used as a benchmark as compared to the portfolio's net book value rate of return for current operating funds.

**Policy #4:** Reserve funds shall not be used to fund recurring expenditures. Fund balances should be maintained at fiscally sound levels in all funds. Such levels are delineated below.

Pursuant to the City of Tamarac's Charter, Section 7.03, The city may maintain an un-appropriated surplus of no more than ten (10) percent of its total proposed expenditures of the general fund budget.

## FINANCIAL MANAGEMENT POLICIES (continued)

Reserved/Designated:

Disaster Reserve	\$1,000,000	FY 2011
	\$1,000,000	FY 2012
	\$1,000,000	FY 2013

The disaster reserves are to be used in emergency situations and as a match for Federal Emergency Management Agency (FEMA) funds.

Capital Vehicles and Equipment	\$500,000	FY 2011
	\$500,000	FY 2012
	\$500,000	FY 2013

Reserves shall be used to fund emergency replacements and/damaged equipment vehicles only.

Capital Vehicles and Equipment  
Sinking Fund for Normal  
Vehicle and Equipment  
Replacement

\$1,000,000	FY 2011
\$1,000,000	FY 2012
\$1,000,000	FY 2013

Sinking fund shall be used for normal vehicle and equipment replacements.

Facilities Maintenance	\$400,000	FY 2011
	\$400,000	FY 2012
	\$400,000	FY 2013

Land Acquisition	\$3,000,000	FY 2011
	\$3,000,000	FY 2012
	\$3,000,000	FY 2013

Economic Development	\$500,000	FY 2011
	\$500,000	FY 2012
	\$500,000	FY 2013

Economic Stabilization	\$3,000,000	FY 2011
	\$3,000,000	FY 2012
	\$3,000,000	FY 2013

Technology Replacement	\$800,000	FY 2011
	\$800,000	FY 2012
	\$800,000	FY 2013

After all general fund minimum reserve balances have been met excess undesignated reserves may be set aside to provide additional funding in any designated reserve.

**Water & Sewer:**

- A. An operating reserve balance at least equal to 25% of the cost of operation and maintenance in the annual budget for the then current fiscal year.
- B. Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.
- C. An annual transfer to the Renewal and Replacement Fund equal to 5% of the prior fiscal year's gross revenues (not cumulative).
- D. After deposit, surplus Renewal and Replacement funds above the Renewal and Replacement Fund Requirement are available to fund capital projects and these funds are used for this purpose in each year.

## FINANCIAL MANAGEMENT POLICIES (continued)

### Stormwater:

- A. A working capital reserve of 10% of annual revenues shall be budgeted in the annual budget for the then current fiscal year. This amount is not cumulative.

**Policy #5:** The City shall maintain adequate protection from loss due to property damage or liabilities of the City. The City shall maintain a risk fund for workers' compensation and property/liability and ensure adequate resources are available to support the value of incurred but not reported (IBNR) claims.

**Policy #6:** The City will not commit itself to the full extent of its taxing authority.

**Policy #7:** The City will not fund ordinary recurring municipal services with temporary or nonrecurring revenue sources.

**Policy #8:** Actual indirect costs associated with the operations of all funds other than the general fund will be identified and accounted against the operations of those funds and be reimbursed to the general fund.

**Policy #9:** All fee schedules and user charges should be annually reviewed for adjustment to ensure that rates are equitable and cover the total cost of the service or that portion of the total cost established by policy of the Tamarac City Commission. The following framework is recommended by the administration to be applied to user fees:

- A. Total Fee Support (100%)

- Enterprise Funds:
  - Water/Sewer
  - Stormwater

- Special Revenue Funds:
  - Building Fund

- B. Moderate Fee Support (40 - 100%)

- General Fund:
  - Planning
  - Zoning

- C. Parks & Recreation – Fees shall be established in accordance with Administrative Policy 04-03

- Parks & Recreation Fees shall be adjusted annually to maintain, at a minimum, the same percentage of cost recovery as in the prior year.

**Policy #10:** Payment in Lieu of Taxes shall be charged to the Utilities and Stormwater funds at the rate of 6% of revenue for the purpose of recovering the costs associated with administering the use of, maintenance of, and ensuring the safe use of its streets, rights-of-way and public owned properties used by the utilities and storm water funds in providing and furnishing services to its customers.

**Policy #11:** The financial burden on the City's taxpayers must be minimized through systematic annual program reviews and evaluation aimed at improving the efficiency and effectiveness of City programs. As such, the annual budget will be based on a City-wide work program of goals, implemented by departmental goals and objectives.

**Policy #12:** The City's role in social service funding should be supplemental (addressing special or unique local needs) to the basic responsibilities of regional agencies. Funding shall be restricted to those funds provided through the Community Development Block Grant (C.D.B.G) program.

## **FINANCIAL MANAGEMENT POLICIES (continued)**

**Policy #13:** City management is responsible for recovery of budgeted and non-ad valorem revenues as planned for in the budget. Management shall maintain adequate billing and claiming processes in order to effectively manage their accounts receivable systems in conformance with the fiscal plan and sound business principles.

**Policy #14:** The City will annually review the Capital Improvements Element of the Comprehensive Plan to ensure that required fiscal resources will be available to provide the public facilities needed to support the adopted level of service standards.

**Policy #15:** The City will annually prepare a six-year asset improvements program. The asset improvements program will identify the source of funding for all projects, as well as the impact on future operating costs.

**Policy #16:** Every appropriation, except an appropriation for a capital improvement expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital improvement expenditure shall continue in force, i.e. not be required to be re-budgeted, until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation unless extended by action of the City Commission.

### **DEBT MANAGEMENT**

**Policy #17:** The City will issue and comply with a comprehensive debt management policy.

### **INVESTMENT MANAGEMENT**

**Policy #18:** The City will issue and comply with a comprehensive investment management policy.

### **ACOUNTS MANAGEMENT AND FINANCIAL PLANNING**

**Policy #19:** Accounting systems shall be maintained in order to facilitate financial reporting in conformance with generally accepted accounting principles of the United States.

**Policy #20:** An annual financial audit shall be prepared in conformance with Florida state law.

**Policy #21:** Financial systems shall be maintained in a manner that provides for the timely monitoring of expenditures, revenues, performance and receivables/billing status on an ongoing basis.

**Policy #22:** Forecasting of revenues and expenditures for major funds shall be accomplished in conjunction with the development of the annual operating budget in accordance with recommended practices of the National Advisory Council on State and Local Budgeting (NACSLB).

**Policy #23:** The City shall annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

### **ECONOMIC RESOURCES**

**Policy #24:** The City should diversify and expand its economic base in order to relieve the homeowner from the most significant share of the tax burden and to protect the community against economic downturns. This effort should include the attraction of new businesses, retaining existing businesses, enticement of new residents, and tourism.

**Policy #25:** The City should encourage economic development initiatives that provide growth in the tax base and employment for City residents as a first priority and in the County and region as a second priority.

## FUND DESCRIPTIONS

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities--identified as funds--based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled. Governmental units should establish and maintain those funds as required by law and with sound financial administration. Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary.

### GOVERNMENTAL FUND TYPES

Governmental Fund Types are subdivided into four sections: General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

**General Fund-** Accounts for all financial resources, except those required to be accounted for in another fund.

**Special Revenue Funds-** Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Funds-** Account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Funds-** Account for financial resources to be used for the acquisition or construction of major capital facilities.

- **FUND 001 - GENERAL FUND** - The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise taxes, user fee charges and intergovernmental revenues. The major departments funded here are: City Manager, City Attorney, City Clerk, Financial Services, Human Resources, Community Development, Parks and Recreation, and Public Works. The police services contract with the Broward Sheriff's Office is also funded in the General Fund.

- **FUND 120 - FIRE RESCUE FUND** - The Fire Rescue Fund is a special revenue fund used to account for revenues that provide for fire rescue services, facilities and programs in the City. The major sources of revenue for the fire rescue fund are: fire assessment, a transfer in from the General Fund to support rescue and non-fire related services and activities, and user charges for emergency transportation and fire prevention. Concerning the fire assessment, the City Code states, "Fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property."

- **FUND 140 - DRAINAGE RETENTION FUND** - The Drainage Retention Fund is a special revenue fund used to facilitate drainage improvements, retention, and expansion made necessary by new developments. Its primary source of revenue is generated through impact fees charged to developers. Section 10-223(b)(4) of the City's code states, "In addition to any other fee, each developer seeking approval of a site plan or plat if presented to the Commission prior to its consideration of a site plan for the same property shall pay a fee of one hundred thirty dollars per acre for drainage improvements or drainage retention or upgrading or augmentation of the systems or any other related drainage purposes, for each acre of land sought to be developed at the time of approval of a site plan."

## FUND DESCRIPTIONS (continued)

- **FUND 142 - PARKS AND RECREATION FUND** - The Parks and Recreation Fund is a special revenue fund with monies generated from impact fees charged to developers in lieu of dedicating land. Section 10-296(a) of the City's code states, "No final site development plan shall be approved nor shall a building permit be issued in connection with the property covered by the site development plan unless land has been dedicated to the city for park, playground, recreational, open space or other park purposes to provide for the recreational needs of future residents, or a cash payment has been made in lieu thereof." In addition, Section 10-296(e) states, "All cash payments in lieu of dedication shall be deposited and held in an appropriate trust account."
- **FUND 144 - TRAFFICWAYS IMPROVEMENT FUND** - The Trafficways Improvement Fund is a special revenue fund that generates revenues from impact fees. Section 10-296(a) of the city's code states, "It has been determined by the City Commission that any new land development activity generating traffic in the city should be charged a reasonable fair share fee to help regulate the new land development activity's effect on roads and related facilities." In addition, Section 10-292 states, "The funds collected by reason of the establishment of a fair share fee in accordance with this division shall be used solely for the purpose of construction or improvement of roads, streets, highways, and bridges on the city's network system."
- **FUND 146 – PUBLIC ART FUND** - The Public Art Fund is a special revenue fund created in FY 2004 to properly account for the public art activities in the City. Revenues are collected from development activity to fund public art projects in the City, and a Public Art Committee will meet periodically to review projects utilizing these funds.
- **FUND 148 – LOCAL OPTION GAS TAX** – The Local Option Gas Tax is levied by the local unit of government and collected on each gallon of gas sold within the county limits. The City's annual receipts are based upon a locally agreed upon distribution formula based on population and are recorded in special revenue funds. Gas taxes are used to fund the construction of new roads and sidewalks, intersection improvements and maintenance of the City's existing transportation network.
- **FUND 150 – BUILDING FUND** - The Building Fund is a special revenue fund created in FY 2011 to properly account for the building department activities within the City. Revenues are collected from development activity to fund building department operations.
- **FUND 153 - GRANTS FUND** - The Grants Fund is a special revenue fund created in FY 1997 to properly account for grant activity in the City, as recommended by the City's external auditor. The purpose of the fund is to allow better control over grant monies in order to prevent potential incidents of noncompliance with grantor requirements and the Single Audit Act.
- **FUND 154 - COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FUND** - This grant fund is a special revenue fund that was created in FY 2000 upon the acceptance of the grant agreement between the City and the U.S. Department of Housing and Urban Development (HUD). This fund will account for revenues and expenditures for housing rehabilitation, qualified public safety programs, and public services.
- **FUND 155 – STATE HOUSING INITIATIVE FUND** - This State Housing Initiative Program Fund is a special revenue fund created in FY 2000 to properly account for funds received from the State Housing Initiatives Partnership for the purpose of providing affordable housing in the City.
- **FUND 156 – HOME FUND** – This grant fund is a special revenue fund that was created in FY 2007 upon the acceptance of the grant agreement between the City and the U.S. Department of Housing and Urban Development (HUD). Home Investment Partnership Funds Consortium with Broward County provides assistance to homeowners for home rehabilitation to correct health or safety issues, address code violations, and bring homes up to the local or state building code for households within the HOME funding guidelines.

## FUND DESCRIPTIONS (continued)

- **FUND 157 – CDBG DISASTER RECOVERY FUND STATE HOUSING INITIATIVE FUND** - Disaster Recovery Initiative (DRI) funds received from Department of Community Affairs to address the needs of local jurisdictions following the 2005 Hurricane Season
- **FUND 158 – NEIGHBORHOOD STABILIZATION PROGRAM (NSP1) FUND** - Funds received from the Housing and Economic Recovery Act of 2008 (HERA) to address foreclosures and abandoned properties within the City.
- **FUND 159 – AMERICAN RECOVERY REINVESTMENT ACT FUND (ARRA)** - Provides funding from the Department of Energy in the form of and Energy Efficiency and Conservation Block Grant (EECBG) to fund solar panels, virtual servers, and development of an overall energy conservation and efficiency plan.
- **FUND 238 - GENERAL OBLIGATION BOND FUND** - The General Obligation Fund is a debt service fund set up to meet bond requirements by making the interest and principal payments in accordance with the debt service schedule. These bonds were issued as a result of refinancing the 1986 and 1987 General Obligation Bonds that were used to finance the construction of the City Hall and the Police Facility. The 1998 General Obligation Bond was used to finance the construction of the Community Center. The primary source for this fund is property taxes.
- **FUND 239 - REVENUE BOND FUND** - The Revenue Bond Fund is a debt service fund set up to meet bond requirements by making the interest and principal payments in accordance with the debt service schedule. These bonds were issued as a result of the Street Improvement Program.
- **FUND 310 – GENERAL CAPITAL IMPROVEMENTS FUND** - This fund is used for the purpose of budgeting general capital improvement projects. This will include any projects normally funded by the General Fund.
- **FUND 320 - FACILITIES IMPROVEMENT PROJECT FUND** - This fund is used for the purpose of budgeting the Facilities Improvement Revenue Bond issued in FY 2002 for the new Fire Station, Development Services Building, and other facility projects.
- **FUND 326 – C.I.P. BOND FUND** - This fund is used for the purpose of budgeting the Capital Improvement Projects funded through a Covenant to Budget and Appropriate (CBA) revenue bond out of General Fund revenue.
- **FUND 603 – STREETScape IMPROVEMENT TRUST FUND** - This fund accounts for the impact fee charges to be used to beautify the City's streetscape. This fee is collected from new developers to allow the City to procure streetscape improvements in all public vehicular and pedestrian rights-of-way corridors within Tamarac.

### PROPRIETARY FUND TYPES

Proprietary Fund Types are subdivided into two sections: Enterprise Funds and Internal Service Funds.

**Enterprise Funds-** Account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Internal Service Funds-** Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental units, on a cost reimbursement basis. As a result of the new GASB 34 rules, many municipalities have eliminated all Internal Service Funds with the exception of Risk Management.

## FUND DESCRIPTIONS (continued)

- **FUND 410 - STORMWATER MANAGEMENT FUND** - The Stormwater Management Fund that began October 1, 1993 is an enterprise fund. Fees are charged on all residential units, commercial property, and vacant land. The fund accounts for management of stormwater run off into the ground and the maintenance of canal ways.
  - **SUB-FUND 411 – STORMWATER MANAGEMENT CAPITAL IMPROVEMENT FUND** - The Stormwater Management Fund that began October 1, 1993 is an enterprise fund. Fees are charged on all residential units, commercial property, and vacant land. The fund accounts for management of stormwater run off into the ground and the maintenance of canal ways.
- **FUND 425 - UTILITIES OPERATING FUND** - The Utilities Operating Fund is an enterprise fund that accounts for water and sewer services provided to Tamarac residents. Tamarac Utilities has its own water treatment plant that produces and sells water to approximately 18,000 customers west of State Road 7. Tamarac Utilities purchases water from Fort Lauderdale, which is sold to approximately 1,000 customers east of State Road 7. Wastewater is collected and transmitted to Broward County for disposal and treatment.
  - **SUB-FUND 432 - UTILITIES CIAC FUND** - The objective of the Utilities CIAC (Contributions In Aid of Construction) Fund is to provide funding for expansion to the utility's infrastructure made necessary by new development. Its primary source of revenue is from impact fees charged to the developers in the Developer's Agreement according to the number of ERCs (Equivalent Residential Connection) calculated by a formula.
  - **SUB-FUND 434 – UTILITIES CONSTRUCTION FUND** - The Utilities Construction Fund is used to fund major construction projects. This is funded through an intra-fund transfer from the Utilities Operating Fund.
  - **SUB-FUND 441 - UTILITIES RENEWAL AND REPLACEMENT FUND** - The Utilities Renewal and Replacement Fund is used to account for a State of Florida grant for wastewater. The money in this fund can only be used for renewal and replacement of the sanitary sewer system.
- **FUND 504 – RISK MANAGEMENT FUND** - The Risk Management Fund is an internal service fund that accounts for the administration of risk management and various insurance premiums. Property and liability insurance and workers' compensation are administered through this fund.

### FIDUCIARY FUND TYPES

The Fiduciary Fund Type consists of trust and agency funds.

**Trust and Agency Funds-** Account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. These funds are not budgeted in the formal appropriation process, and are not included in the Adopted Budget document. These include the Pension Trust Funds. Their funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

## FULL COST ALLOCATION

A Full Cost Allocation is a comprehensive distribution of agency-wide central service administrative costs to all departments that benefit from said services. Included in cost allocation are direct, indirect, and incremental costs to provide these services. This Full Cost Allocation Plan distributes central service overhead costs to users of those services such as operating departments. They receive a direct benefit from general city services and should in turn, reimburse the General Fund for that support. Central services (General Government) are those administrative functions that primarily provide direct services to other governmental departments and not to the general public. Costs of central service departments such as General Administration, Human Resources, Payroll and Purchasing are distributed to all benefitting departments through a unique, fair and equitable allocation basis.

The City of Tamarac spending is broken down into several major Funds; General Fund, Fire Rescue Fund, Building Fund, CDBG/SHIP/NSP Funds, Stormwater Fund, Utilities Fund, and Risk Management Fund. The allocation method for each of these Funds is based on detailed activity data for each of the areas to be charged back. Given the detailed activity, the method utilized for allocating the costs for the City of Tamarac central services is Proportionate Cost Allocation. This method allocates common and fixed costs according to the same proportions as the associated detailed activity. The cost for each of the services is based on the FY 2011 Proposed Budget and the detailed activity counts were prepared and submitted by the department providing the specific service. In some instances, department detail was utilized from the most recent completed fiscal year. As noted, the cost allocation study is based upon the anticipated budget and the allocation will be grossed up at year end based upon actual expenditures.

The Full Cost Allocation Plan permits users to be charged directly for services and encourages greater transparency and efficiency in the use of resources. Utilizing a cost allocation plan will ensure that the fees cover the true cost of providing services. This has become increasingly critical in light of the economic environment and limitations on major general fund revenue sources. The Proposed Allocated Costs have been incorporated into the FY 2011 Proposed Budget.

### Reimbursement to the General Fund FY 2009 – FY 2011

Fund Number	Fund Name	FY 2009 Actual Allocation	FY 2010 Budgeted Allocation	FY 2011 Adopted Allocation
120	Fire Rescue Fund	\$1,639,600	\$1,688,790	\$1,930,530
150	Building Fund	-	-	386,530
154	Community Development Block Grant (CDBG) Fund	-	-	20,785
155	State Housing Initiative Program (SHIP) Fund	-	-	1,890
158	Neighborhood Stabilization Program (NSP) Fund	-	-	15,116
410	Stormwater Management Fund	1,491,800	1,536,550	598,390
425	Utilities Fund*	3,295,962	3,409,940	1,987,360
504	Risk Management/Insurance Fund	232,544	232,040	93,130
<b>Total Chargeback for Central Services to General Fund</b>		<b>\$6,659,910</b>	<b>\$6,867,320</b>	<b>\$5,033,730</b>

\*This chargeback has been reduced to offset the chargeback to Information Technology for electric service paid for by the Utilities Department.

**General Fund Cost Allocations**

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,755,373
<b>Total Cost Allocation Amount for Central Services</b>	<b>\$10,978,850</b>

Fund Number	Fund Name	FY 2011 Adopted Allocation
001	General Fund*	\$5,945,120
120	Fire Rescue Fund	1,930,530
150	Building Fund	386,530
154	Community Development Block Grant (CDBG) Fund	20,785
155	State Housing Initiative Program (SHIP) Fund	1,890
158	Neighborhood Stabilization Program (NSP) Fund	15,116
410	Stormwater Management Fund	598,390
425	Utilities Fund**	1,987,360
504	Risk Management/Insurance Fund	93,130
<b>Total Cost for Central Services</b>		<b>\$10,978,850</b>

**Reimbursement to the General Fund FY 2009 - FY 2011**

Fund Number	Fund Name	FY 2009 Actual Allocation	FY 2010 Budgeted Allocation	FY 2011 Adopted Allocation
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425	Utilities Fund**	3,295,962	3,409,940	1,987,360
504	Risk Management/Insurance Fund	232,544	232,040	93,130
<b>Total Charge Back for Central Services to General Fund</b>		<b>\$6,659,910</b>	<b>\$6,867,320</b>	<b>\$5,033,730</b>

\*Allocation for General Fund is already provided for in the budget for central services and is not an individual line item as in all other funds.

\*\*This chargeback has been reduced by \$5,850 to offset the chargeback to Information Technology for electric service paid for by the Utilities Department.

**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Overhead Allocations**

Total General Fund FY 2011 Adopted Budget **\$44,734,223**  
 Minus Contingency, Capital, Transfers & Other Non-Chargeback Items **\$33,749,523**  
**Total General Fund Amount to Charge Back \$10,984,700**

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	General Fund	Fire Rescue Fund	Building Fund	CDBG/SHIP/NSP	Stormwater Fund	Utilities Fund	Risk Fund
<b>City Attorney</b>	\$495,670 100%	181 83.80%	16 7.41%	0 0.00%	0 0.00%	4 \$9,179	13 6.02%	2 0.93%
	\$495,670	\$415,353	\$36,716	\$0	\$0	\$9,179	\$29,832	\$4,590
<b>City Clerk</b>	\$558,520 100%	377,245 89.74%	43,098 10.25%	0 0.00%	0 0.00%	4 \$5	13 \$17	2 0.00%
	\$558,520	\$501,232	\$57,263	\$0	\$0	\$5	\$17	\$3
<b>City Commission</b>	\$659,558 100%	181 83.80%	16 7.41%	0 0.00%	0 0.00%	4 \$12,214	13 6.02%	2 0.93%
	\$659,558	\$552,685	\$48,856	\$0	\$0	\$12,214	\$39,696	\$6,107
<b>City Manager</b>	\$1,705,308 100%	136,70 39.28%	102 29.31%	16 4.60%	2 0.57%	23,3 \$74,177	65 18.68%	3 0.86%
	\$1,705,308	\$669,872	\$499,832	\$78,405	\$9,801	\$174,177	\$318,520	\$14,701
<b>Finance Administration</b>	\$419,819 100%	136,70 39.28%	102 29.31%	16 4.60%	2 0.57%	23,3 \$28,109	65 18.68%	3 0.86%
	\$419,819	\$164,912	\$123,050	\$19,302	\$2,413	\$28,109	\$78,414	\$3,619
<b>Accounting</b>	\$754,831 100%	15,990 63.29%	4,521 17.89%	416 1.65%	273 1.08%	1,594 6.31%	7,489 \$56,435	583 2.31%
	\$754,831	\$477,713	\$135,067	\$12,428	\$8,156	\$47,615	\$56,435	\$17,417
<b>Management &amp; Budget</b>	\$215,728 100%	\$51,339,285 50.67%	\$16,845,683 16.63%	\$2,241,185 2.21%	\$543,715 \$1,158	\$7,686,504 \$16,367	\$20,759,350 \$44,202	\$1,900,503 \$4,047
	\$215,728	\$109,314	\$35,669	\$4,772	\$1,158	\$16,367	\$44,202	\$4,047
<b>Purchasing &amp; Contracts</b>	\$424,271 100%	604 59.33%	139 13.65%	29 2.85%	12 1.18%	61 5.99%	153 15.03%	20 1.96%
	\$424,271	\$251,729	\$57,931	\$12,086	\$5,001	\$25,423	\$63,766	\$8,335
<b>Utility Billing</b>	\$1,050,462 100%	65,899 29.95%	67 0.03%	395 0.18%	0 0.00%	30,486 \$145,539	123,191 \$568,116	0 \$0
	\$1,050,462	\$314,602	\$320	\$1,886	\$0	\$145,539	\$568,116	\$0
<b>Human Resources</b>	\$903,008 100%	136,70 39.28%	102 29.31%	16 4.60%	2 0.57%	23,3 \$60,460	65 18.68%	3 0.86%
	\$903,008	\$354,716	\$264,675	\$41,518	\$5,190	\$60,460	\$168,665	\$7,785
<b>Information Technology*</b>	\$1,270,974 100%	570 62.91%	151 16.67%	73 8.06%	0 0.00%	5 \$7,014	97 10.71%	10 1.10%
*This amount has been reduced to offset the Electric chargeback to IT.	\$1,265,124	\$799,619	\$211,829	\$102,407	\$0	\$7,014	\$130,226	\$14,028
<b>Public Works Administration</b>	\$130,630 100%	136,70 39.28%	102 29.31%	16 4.60%	2 0.57%	23,3 \$8,746	65 18.68%	3 0.86%
	\$130,630	\$51,134	\$38,288	\$6,006	\$751	\$8,746	\$24,399	\$1,126
<b>Public Works Operations</b>	\$191,620 100%	136,70 39.28%	102 29.31%	16 4.60%	2 0.57%	23,3 \$12,830	65 18.68%	3 0.86%
	\$191,620	\$75,271	\$56,164	\$8,810	\$1,101	\$12,830	\$35,791	\$1,652
<b>Facilities</b>	\$1,284,267 100%	158,212 69.15%	37,054 20.20%	5,359 2.34%	753 0.33%	400 \$2,245	25,283 \$141,920	1,730 \$9,711
	\$1,284,267	\$686,088	\$207,994	\$30,082	\$4,227	\$2,245	\$141,920	\$9,711
<b>Fleet</b>	\$920,031 100%	Per Cost Study 34,64%	Per Cost Study 17.03%	Per Cost Study 7.48%	Per Cost Study 0%	Per Cost Study 11.79%	Per Cost Study 29.06%	Per Cost Study 0%
	\$920,031	\$318,699	\$156,681	\$68,818	\$0	\$108,472	\$267,361	\$0
<b>Total General Fund Allocations</b>	<b>\$10,978,850</b>	<b>\$5,945,120</b>	<b>\$1,930,530</b>	<b>\$386,530</b>	<b>\$37,790</b>	<b>\$598,390</b>	<b>\$1,987,360</b>	<b>\$93,130</b>

**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Cost Allocations and Methods**

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers, and Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Department/Division	Amount to be Allocated	FY 2011 Adopted Allocation	Charges to General Fund	Charges to All Other Funds
<b>City Attorney</b>	<b>\$495,670</b>	<b>Amount of Allocation</b>	<b>\$415,353</b>	<b>\$80,317</b>
		Ordinances and Resolutions - 216	181	35
		% of Total Ordinances and Resolutions	83.80%	16.20%
<b>City Clerk</b>	<b>\$558,520</b>	<b>Amount of Allocation</b>	<b>\$501,232</b>	<b>\$57,288</b>
		Scanned Images/Agenda Items - 420,362	377,245	43,117
		% of Total Scanned Images/Agenda Items	89.74%	10.26%
<b>City Commission</b>	<b>\$659,558</b>	<b>Amount of Allocation</b>	<b>\$552,685</b>	<b>\$106,873</b>
		Ordinances and Resolutions - 216	181	35
		% of Total Ordinances and Resolutions	83.80%	16.20%
<b>City Manager</b>	<b>\$1,705,308</b>	<b>Amount of Allocation</b>	<b>\$669,872</b>	<b>\$1,035,436</b>
		Full Time Employees - 348	136.70	211.30
		% of Total Number of Employees	39.28%	60.72%
<b>Finance Administration</b>	<b>\$419,819</b>	<b>Amount of Allocation</b>	<b>\$164,912</b>	<b>\$254,907</b>
		Full Time Employees - 348	136.70	211.30
		% of Total Number of Employees	39.28%	60.72%
<b>Accounting</b>	<b>\$754,831</b>	<b>Amount of Allocation</b>	<b>\$477,713</b>	<b>\$277,118</b>
		Accounting Transactions - 25,266	15,990	9,276
		% of Total Accounting Transactions	63.29%	36.71%
<b>Management and Budget</b>	<b>\$215,728</b>	<b>Amount of Allocation</b>	<b>\$109,314</b>	<b>\$106,414</b>
		% of Total Operating Budget - \$101,021,013	\$51,339,285	\$49,976,940
		% of Total Budget	50.67%	49.33%
<b>Purchasing and Contracts</b>	<b>\$424,271</b>	<b>Amount of Allocation</b>	<b>\$251,729</b>	<b>\$172,542</b>
		Requisitions -1018	604	414
		% of Total Requisitions	59.33%	40.67%
<b>Utility Billing</b>	<b>\$1,050,462</b>	<b>Amount of Allocation</b>	<b>\$314,602</b>	<b>\$735,860</b>
		Customer Service Transactions - 220,038	65,899	154,139
		% of Total Transactions	29.95%	70.05%
<b>Human Resources</b>	<b>\$903,008</b>	<b>Amount of Allocation</b>	<b>\$354,716</b>	<b>\$548,292</b>
		Full Time Employees - 348	136.70	211.30
		% of Total Number of Employees	39.28%	60.72%
<b>Information Technology</b>	<b>\$1,270,974</b>	<b>Amount of Allocation</b>	<b>\$799,619</b>	<b>\$465,505</b>
		Electronic Devices - 906	570	336
		% of Electronic Devices	62.91%	37.09%
<b>Public Works Admin</b>	<b>\$130,630</b>	<b>Amount of Allocation</b>	<b>\$51,314</b>	<b>\$79,316</b>
		Full Time Employees - 348	136.70	211.30
		% of Total Number of Employees	39.28%	60.72%
<b>Public Works Operations</b>	<b>\$191,620</b>	<b>Amount of Allocation</b>	<b>\$75,271</b>	<b>\$116,348</b>
		Full Time Employees - 348	136.70	211.30
		% of Total Number of Employees	39.28%	60.72%
<b>Facilities Maintenance</b>	<b>\$1,284,267</b>	<b>Amount of Allocation</b>	<b>\$888,088</b>	<b>\$396,179</b>
		Square Footage of Facility - 228,791	158,212	70,579
		% of Total Square Footage	69.15%	30.85%
<b>Fleet Maintenance</b>	<b>\$920,031</b>	<b>Amount of Allocation</b>	<b>\$318,699</b>	<b>\$601,332</b>
		Fleet - Average Vehicle Maintenance	Per Cost Study	Per Cost Study
		% of Total Fleet Expense	34.64%	65.36%
<b>Total Allocations</b>			<b>\$5,945,120</b>	<b>\$5,033,730</b>

**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Overhead Allocation to Fire Rescue Fund**

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	Fire Rescue Fund
<b>City Attorney</b> \$495,670 100% \$495,670	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	16 7.41% \$36,716
<b>City Clerk</b> \$558,520 100% \$558,520	Scanned Images/Agenda Items - 420,362 % of Total Scanned Images/Agenda Items Amount of Allocation	43,098 10.25% \$57,263
<b>City Commission</b> \$659,558 100% \$659,558	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	16 7.41% \$48,856
<b>City Manager</b> \$1,705,308 100% \$1,705,308	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	102 29.31% \$499,832
<b>Finance Administration</b> \$419,819 100% \$419,819	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	102 29.31% \$123,050
<b>Accounting</b> \$754,831 100% \$754,831	Accounting Transactions - 25,266 % of Total Accounting Transactions Amount of Allocation	4,521 17.89% \$135,067
<b>Management &amp; Budget</b> \$215,728 100% \$215,728	% of Total Operating Budget - \$101,021,013 % of Total Budget Amount of Allocation	\$16,845,683 16.63% \$35,869
<b>Purchasing &amp; Contracts</b> \$424,271 100% \$424,271	Requisitions -1018 % of Total Requisitions Amount of Allocation	139 13.65% \$57,931
<b>Utility Billing</b> \$1,050,462 100% \$1,050,462	Customer Service Transactions - 220,038 % of Total Transactions/Revenue Amount of Allocation	67 0.03% \$320
<b>Human Resources</b> \$903,008 100% \$903,008	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	102 29.31% \$264,675
<b>Information Technology*</b> \$1,270,974 *This amount has been reduced to offset the Electric chargeback to IT.     100% \$1,265,124	Electronic Devices - 906 % of Electronic Devices Amount of Allocation	151 16.67% \$211,829
<b>Public Works Administration</b> \$130,630 100% \$130,630	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	102 29.31% \$38,288
<b>Public Works Operations</b> \$191,620 100% \$191,620	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	102 29.31% \$56,164
<b>Facilities</b> \$1,284,267 100% \$1,284,267	Square Footage of Facility - 228,791 % of Total Square Footage Amount of Allocation	37,054 16.20% \$207,994
<b>Fleet</b> \$920,031 100% \$920,031	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 17.03% \$156,681
<b>Total General Fund Allocations</b> <b>\$10,978,850</b>		<b>→</b>
		<b>Fire Rescue Fund</b> <b>\$1,930,530</b>

**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Overhead Allocation to Building Fund**

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	Building Fund
<b>City Attorney</b> \$495,670 100% \$495,670	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	0 0.00% \$0
<b>City Clerk</b> \$558,520 100% \$558,520	Scanned Images/Agenda Items - 420,362 % of Total Scanned Images/Agenda Items Amount of Allocation	0 0.00% \$0
<b>City Commission</b> \$659,558 100% \$659,558	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	0 0.00% \$0
<b>City Manager</b> \$1,705,308 100% \$1,705,308	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	16 4.60% \$78,405
<b>Finance Administration</b> \$419,819 100% \$419,819	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	16 4.60% \$19,302
<b>Accounting</b> \$754,831 100% \$754,831	Accounting Transactions - 25,266 % of Total Accounting Transactions Amount of Allocation	416 1.65% \$12,428
<b>Management &amp; Budget</b> \$215,728 100% \$215,728	% of Total Operating Budget - \$101,021,013 % of Total Budget Amount of Allocation	\$2,241,185 2.21% \$4,772
<b>Purchasing &amp; Contracts</b> \$424,271 100% \$424,271	Requisitions -1018 % of Total Requisitions Amount of Allocation	29 2.85% \$12,086
<b>Utility Billing</b> \$1,050,462 100% \$1,050,462	Customer Service Transactions - 220,038 % of Total Transactions/Revenue Amount of Allocation	395 0.18% \$1,886
<b>Human Resources</b> \$903,008 100% \$903,008	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	16 4.60% \$41,518
<b>Information Technology*</b> \$1,270,974 *This amount has been reduced to offset the Electric chargeback to IT.        100% \$1,265,124	Electronic Devices - 906 % of Electronic Devices Amount of Allocation	73 8.06% \$102,407
<b>Public Works Administration</b> \$130,630 100% \$130,630	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	16 4.60% \$6,006
<b>Public Works Operations</b> \$191,620 100% \$191,620	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	16 4.60% \$8,810
<b>Facilities</b> \$1,284,267 100% \$1,284,267	Square Footage of Facility - 228,791 % of Total Square Footage Amount of Allocation	5,359 2.34% \$30,082
<b>Fleet</b> \$920,031 100% \$920,031	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 7.48% \$68,818
<b>Total General Fund Allocations</b> \$10,978,850		<b>→</b>
		<b>Building Fund</b> <b>\$386,530</b>

# CITY OF TAMARAC, FLORIDA

## FY11 Adopted Budget

### General Fund Overhead Allocation to CDBG, SHIP, and NSP Funds

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	CDBG/SHIP/NSP
<b>City Attorney</b> \$495,670 100% \$495,670	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	0 0.00% \$0
<b>City Clerk</b> \$558,520 100% \$558,520	Scanned Images/Agenda Items - 420,362 % of Total Scanned Images/Agenda Items Amount of Allocation	0 0.00% \$0
<b>City Commission</b> \$659,558 100% \$659,558	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	0 0.00% \$0
<b>City Manager</b> \$1,705,308 100% \$1,705,308	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	2 0.57% \$9,801
<b>Finance Administration</b> \$419,819 100% \$419,819	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	2 0.57% \$2,413
<b>Accounting</b> \$754,831 100% \$754,831	Accounting Transactions - 25,266 % of Total Accounting Transactions Amount of Allocation	273 1.08% \$8,156
<b>Management &amp; Budget</b> \$215,728 100% \$215,728	% of Total Operating Budget - \$101,021,013 % of Total Budget Amount of Allocation	\$543,715 0.54% \$1,158
<b>Purchasing &amp; Contracts</b> \$424,271 100% \$424,271	Requisitions - 1018 % of Total Requisitions Amount of Allocation	12 1.18% \$5,001
<b>Utility Billing</b> \$1,050,462 100% \$1,050,462	Customer Service Transactions - 220,038 % of Total Transactions/Revenue Amount of Allocation	0 0.00% \$0
<b>Human Resources</b> \$903,008 100% \$903,008	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	2 0.57% \$5,190
<b>Information Technology*</b> \$1,270,974 100% \$1,265,124 <small>*This amount has been reduced to offset the Electric chargeback to IT.</small>	Electronic Devices - 906 % of Electronic Devices Amount of Allocation	0 0.00% \$0
<b>Public Works Administration</b> \$130,630 100% \$130,630	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	2 0.57% \$751
<b>Public Works Operations</b> \$191,620 100% \$191,620	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	2 0.57% \$1,101
<b>Facilities</b> \$1,284,267 100% \$1,284,267	Square Footage of Facility - 228,791 % of Total Square Footage Amount of Allocation	753 0.33% \$4,227
<b>Fleet</b> \$920,031 100% \$920,031	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 0% \$0
<b>Total General Fund Allocations</b>	<b>\$10,978,850</b>	<b>→</b>
		<b>CDBG/SHIP/NSP</b>
		<b>\$37,790</b>

**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Overhead Allocation to Stormwater Fund**

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	Stormwater Fund
<b>City Attorney</b> \$495,670 100% \$495,670	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	4 1.85% \$9,179
<b>City Clerk</b> \$558,520 100% \$558,520	Scanned Images/Agenda Items - 420,362 % of Total Scanned Images/Agenda Items Amount of Allocation	4 0.00% \$5
<b>City Commission</b> \$659,558 100% \$659,558	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	4 1.85% \$12,214
<b>City Manager</b> \$1,705,308 100% \$1,705,308	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	23.3 6.70% \$114,177
<b>Finance Administration</b> \$419,819 100% \$419,819	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	23.3 6.70% \$28,109
<b>Accounting</b> \$754,831 100% \$754,831	Accounting Transactions - 25,266 % of Total Accounting Transactions Amount of Allocation	1,594 6.31% \$47,615
<b>Management &amp; Budget</b> \$215,728 100% \$215,728	% of Total Operating Budget - \$101,021,013 % of Total Budget Amount of Allocation	\$7,686,504 7.59% \$16,367
<b>Purchasing &amp; Contracts</b> \$424,271 100% \$424,271	Requisitions -1018 % of Total Requisitions Amount of Allocation	61 5.99% \$25,423
<b>Utility Billing</b> \$1,050,462 100% \$1,050,462	Customer Service Transactions - 220,038 % of Total Transactions/Revenue Amount of Allocation	30,486 13.85% \$145,539
<b>Human Resources</b> \$903,008 100% \$903,008	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	23.3 6.70% \$60,460
<b>Information Technology*</b> \$1,270,974 100% *This amount has been reduced to offset the Electric chargeback to IT.     \$1,265,124	Electronic Devices - 906 % of Electronic Devices Amount of Allocation	5 0.55% \$7,014
<b>Public Works Administration</b> \$130,630 100% \$130,630	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	23.3 6.70% \$8,746
<b>Public Works Operations</b> \$191,620 100% \$191,620	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	23.3 6.70% \$12,830
<b>Facilities</b> \$1,284,267 100% \$1,284,267	Square Footage of Facility - 228,791 % of Total Square Footage Amount of Allocation	400 0.17% \$2,245
<b>Fleet</b> \$920,031 100% \$920,031	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 11.79% \$108,472
<b>Total General Fund Allocations</b> \$10,978,850		<b>→</b>
		<b>Stormwater Fund</b> <b>\$598,390</b>

**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Overhead Allocation to Utilities Fund**

Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	Utilities Fund
<b>City Attorney</b> \$495,670 100% \$495,670	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	13 6.02% \$29,832
<b>City Clerk</b> \$558,520 100% \$558,520	Scanned Images/Agenda Items - 420,362 % of Total Scanned Images/Agenda Items Amount of Allocation	13 0.00% \$17
<b>City Commission</b> \$659,558 100% \$659,558	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	13 6.02% \$39,696
<b>City Manager</b> \$1,705,308 100% \$1,705,308	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	65 18.68% \$318,520
<b>Finance Administration</b> \$419,819 100% \$419,819	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	65 18.68% \$78,414
<b>Accounting</b> \$754,831 100% \$754,831	Accounting Transactions - 25,266 % of Total Accounting Transactions Amount of Allocation	1,889 7.48% \$56,435
<b>Management &amp; Budget</b> \$215,728 100% \$215,728	% of Total Operating Budget - \$101,021,013 % of Total Budget Amount of Allocation	\$20,759,350 20.49% \$44,202
<b>Purchasing &amp; Contracts</b> \$424,271 100% \$424,271	Requisitions -1018 % of Total Requisitions Amount of Allocation	153 15.03% \$63,766
<b>Utility Billing</b> \$1,050,462 100% \$1,050,462	Customer Service Transactions - 220,038 % of Total Transactions/Revenue Amount of Allocation	123,191 55.99% \$588,116
<b>Human Resources</b> \$903,008 100% \$903,008	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	65 18.68% \$168,665
<b>Information Technology*</b> \$1,270,974 *This amount has been reduced to offset the Electric chargeback to IT.     100% \$1,265,124	Electronic Devices - 906 % of Electronic Devices Amount of Allocation	97 10.71% \$130,226
<b>Public Works Administration</b> \$130,630 100% \$130,630	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	65 18.68% \$24,399
<b>Public Works Operations</b> \$191,620 100% \$191,620	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	65 18.68% \$35,791
<b>Facilities</b> \$1,284,267 100% \$1,284,267	Square Footage of Facility - 228,791 % of Total Square Footage Amount of Allocation	25,283 11.05% \$141,920
<b>Fleet</b> \$920,031 100% \$920,031	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 29.06% \$267,361
<b>Total General Fund Allocations</b>	<b>\$10,978,850</b>	<b>\$1,987,360</b>

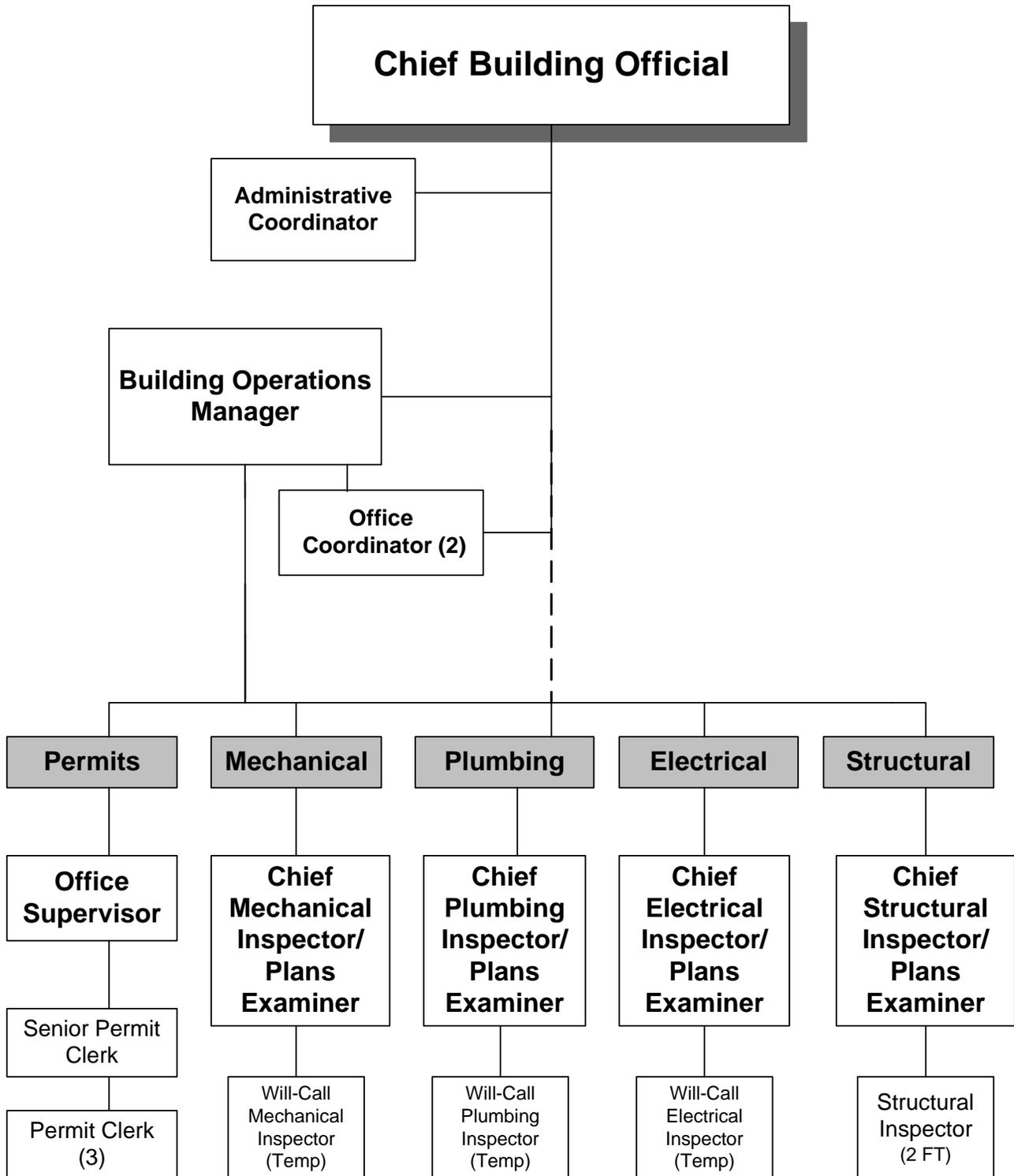
**CITY OF TAMARAC, FLORIDA**  
**FY 2011 Adopted Budget**  
**General Fund Overhead Allocation to Risk Fund**

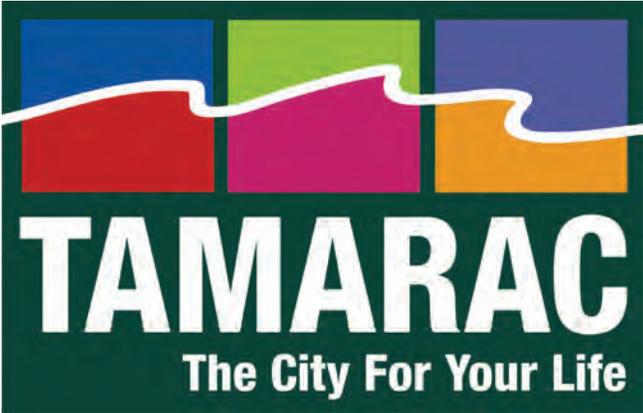
Total General Fund FY 2011 Adopted Budget	\$44,734,223
Minus Contingency, Capital, Transfers & Other Non-Chargeback Items	\$33,749,523
<b>Total General Fund Amount to Charge Back</b>	<b>\$10,984,700</b>

Departments/Amounts to be Allocated	FY 2011 Adopted Allocation	Risk Fund
<b>City Attorney</b> \$495,670 100% \$495,670	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	2 0.93% \$4,590
<b>City Clerk</b> \$558,520 100% \$558,520	Scanned Images/Agenda Items - 420,362 % of Total Scanned Images/Agenda Items Amount of Allocation	2 0.00% \$3
<b>City Commission</b> \$659,558 100% \$659,558	Ordinances and Resolutions - 216 % of Total Ordinances and Resolutions Amount of Allocation	2 0.93% \$6,107
<b>City Manager</b> \$1,705,308 100% \$1,705,308	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	3 0.86% \$14,701
<b>Finance Administration</b> \$419,819 100% \$419,819	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	3 0.86% \$3,619
<b>Accounting</b> \$754,831 100% \$754,831	Accounting Transactions - 25,266 % of Total Accounting Transactions Amount of Allocation	583 2.31% \$17,417
<b>Management &amp; Budget</b> \$215,728 100% \$215,728	% of Total Operating Budget - \$101,021,013 % of Total Budget Amount of Allocation	\$1,900,503 1.88% \$4,047
<b>Purchasing &amp; Contracts</b> \$424,271 100% \$424,271	Requisitions -1018 % of Total Requisitions Amount of Allocation	20 1.96% \$8,335
<b>Utility Billing</b> \$1,050,462 100% \$1,050,462	Customer Service Transactions - 220,038 % of Total Transactions/Revenue Amount of Allocation	0 0.00% \$0
<b>Human Resources</b> \$903,008 100% \$903,008	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	3 0.86% \$7,785
<b>Information Technology*</b> \$1,270,974 *This amount has been reduced to offset the Electric chargeback to IT.        100% \$1,265,124	Electronic Devices - 906 % of Electronic Devices Amount of Allocation	10 1.10% \$14,028
<b>Public Works Administration</b> \$130,630 100% \$130,630	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	3 0.86% \$1,126
<b>Public Works Operations</b> \$191,620 100% \$191,620	Full Time Employees - 348 % of Total Number of Employees Amount of Allocation	3 0.86% \$1,652
<b>Facilities</b> \$1,284,267 100% \$1,284,267	Square Footage of Facility - 228,791 % of Total Square Footage Amount of Allocation	1,730 0.76% \$9,711
<b>Fleet</b> \$920,031 100% \$920,031	Fleet - Average Vehicle Maintenance % of Total Fleet Expense Amount of Allocation	Per Cost Study 0% \$0
<b>Total General Fund Allocations</b> \$10,978,850		<b>→</b>
		<b>Risk Fund</b> <b>\$93,130</b>

# Building Department

(16 Full Time, 3 Temp)





## Building Departmental Financial Summary

### Financial Summary--Department Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Building Permits	\$ 1,512,090	\$ 1,400,000	\$ 1,650,000	\$ 250,000	17.86%
Building & Code Case Res	90,024	50,000	90,000	40,000	80.00%
Contractor Records Maint	68,250	60,000	65,000	5,000	8.33%
Building Educ. Assessments	7,446	8,000	8,500	500	6.25%
Special Magistrate Liens	52,241	23,500	40,000	16,500	70.21%
Appropriated Fund Balance	-	595,086	323,654	(271,432)	-45.61%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,730,051</b>	<b>\$ 2,136,586</b>	<b>\$ 2,177,154</b>	<b>\$ 40,568</b>	<b>1.90%</b>

### Financial Summary--Category Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,511,034	\$ 1,637,950	\$ 1,610,044	\$ (27,906)	-1.70%
Operating Expenditures	167,987	140,850	180,580	39,730	28.21%
Capital Outlay	12,739	2,026	-	(2,026)	-100.00%
Other Uses	-	-	386,530	386,530	100.00%
Contingency	-	355,760	-	(355,760)	-100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,691,760</b>	<b>\$ 2,136,586</b>	<b>\$ 2,177,154</b>	<b>\$ 40,568</b>	<b>1.90%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Administration/Operations	\$ 1,691,760	\$ 2,136,586	\$ 2,177,154	\$ 40,568	1.90%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,691,760</b>	<b>\$ 2,136,586</b>	<b>\$ 2,177,154</b>	<b>\$ 40,568</b>	<b>1.90%</b>

## Building (3500)

**Mission:**

Our mission is to provide extraordinary customer service while maintaining a safe and vibrant community. We respond to our customers needs in a timely fashion. We readily avail ourselves to citizens, business owners, architects, engineers, developers and contractors. We are committed to our City's pledge of "Excellence Always".

**Program Description:**

The Building Department enforces the Florida Building code and its related publications, promoting safe standards to the building community. We provide plan review, inspections and education to our internal and external customers. The Department continually innovates procedures to best serve our customers.

**Goals & Objectives:**

In support of Strategic Goal # 5, A Safe & Vibrant Community, the Department provides code compliant construction, inspections and plan review using local, state and federal codes and regulations to promote the continuation of high standards for our residential and commercial neighborhoods. The Department assists and is accessible to citizens, businesses, contractors and other Departments with information, expedient responses and accurate information. In support of Strategic Goal # 4, Clear Communication, the Department provides timely inspections, plan review status and comments expeditiously for customers in real time .

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Average number of business days to review building permit plans for Additions/Alterations and New Development projects	16	10	10	0	0%
Achieve 90% customer service satisfaction rating annually utilizing customer survey	94%	90%	90%	0	0%
Percentage of total inspectors completing a minimum of 20 hours of continuing education annually	100%	95%	95%	0	0%
Average number of business days to review small permits	0	3	3	0	0%
Percentage of inspections request via Click to Gov / month versus phone	0%	10%	10%	0	0%

## Building (150/3500)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Building Permits	\$ 1,512,090	\$ 1,400,000	\$ 1,650,000	\$ 250,000	17.86%
Bldg & Code Case Res	90,024	50,000	90,000	40,000	80.00%
Contractor Records Maint	68,250	60,000	65,000	5,000	8.33%
Bldg. Educ. Assessments	7,446	8,000	8,500	500	6.25%
Special Magistrate Liens	52,241	23,500	40,000	16,500	70.21%
Appropriated Fund Balance	-	595,086	323,654	(271,432)	-45.61%
<b>TOTALS</b>	<b>\$ 1,730,051</b>	<b>\$ 2,136,586</b>	<b>\$ 2,177,154</b>	<b>\$ 40,568</b>	<b>1.90%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,511,034	\$ 1,637,950	\$ 1,610,044	\$ (27,906)	-1.70%
Operating Expenditures	167,987	140,850	180,580	39,730	28.21%
Capital Outlay	12,739	2,026	-	(2,026)	0.00%
Other Uses	-	-	386,530	386,530	100.00%
Contingency	-	355,760	-	(355,760)	0.00%
<b>TOTALS</b>	<b>\$ 1,691,760</b>	<b>\$ 2,136,586</b>	<b>\$ 2,177,154</b>	<b>\$ 40,568</b>	<b>1.90%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Chief Building Official	1		
Building Operations Manager	1		
Chief Structural Inspector	1		
Chief Electrical Inspector	1		
Chief Mechanical Inspector	1		
Chief Plumbing Inspector	1		
Structural Inspector	2		
Office Supervisor	1		
Administrative Coordinator	1		
Office Coordinator	2		
Senior Permit Clerk	1		
Permit Clerk	3		
Will Call Inspectors			3
<b>Total Personnel Complement</b>	<b>16</b>	<b>0</b>	<b>3</b>

#### Major Variances:

##### Personal Services

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Reallocated position funded in department/division 3510 to 3500 function 529

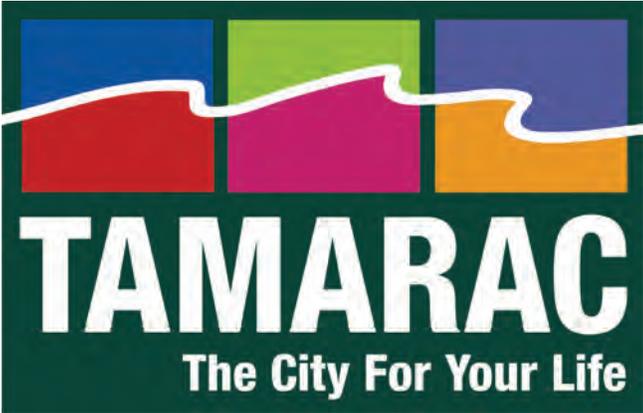
Vacant Structural Inspector position not funded in FY 2010 and removed from Personnel Complement.

Elimination of two P/T Structural Inspector positions

##### Operating Expenditures

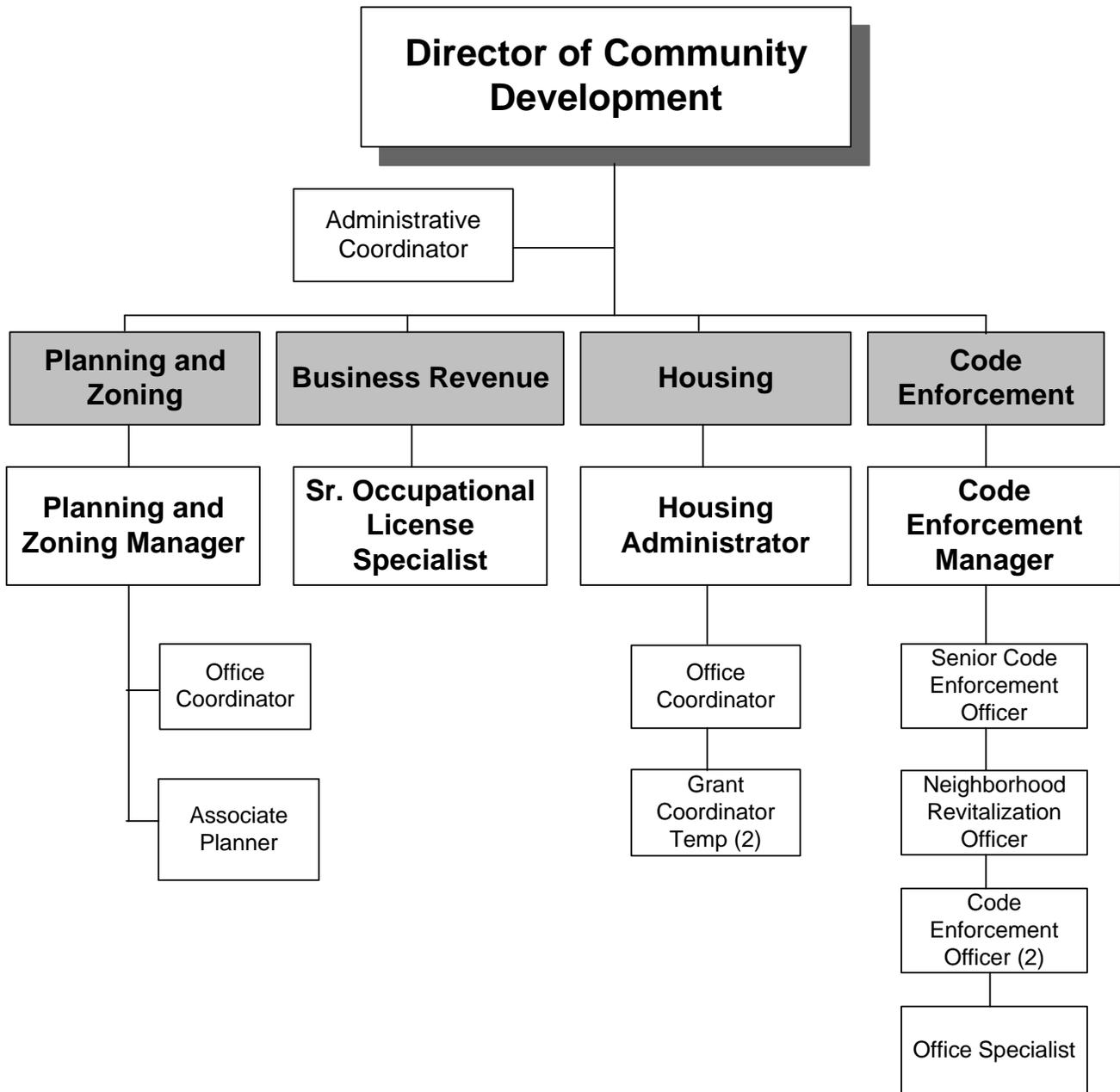
Increase funds to board up unsafe structures

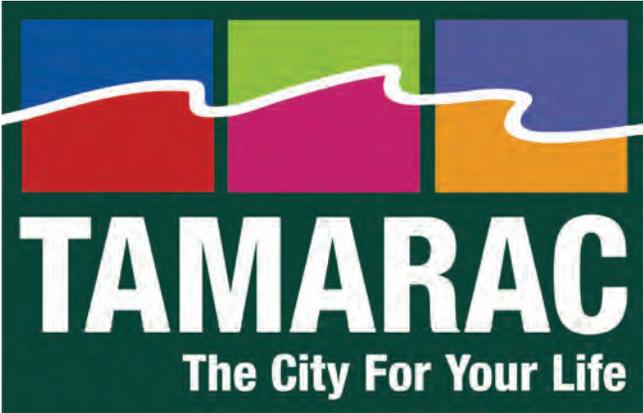
Increase in funds for interfund service charges based on FY 2011 allocation method



# Community Development Department

(14 Full Time, 2 Temp)





## Community Development Departmental Financial Summary

### Financial Summary--Department Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Planning Fees	\$ 52,387	\$ 48,840	\$ 48,000	\$ (840)	-1.72%
Code Enforcement	114,505	65,880	150,000	84,120	127.69%
Lot Clearing Charges	2,213	6,300	6,300	-	0.00%
City Licenses	680,976	680,000	690,000	10,000	1.47%
Occupational Lic - County	58,027	58,100	58,100	-	0.00%
CDBG Grant	222,950	959,017	453,400	(505,617)	-52.72%
SHIP Grant	502,851	268,138	17,008	(251,130)	-93.66%
Neighborhood Stab. Grant	991,441	4,046,446	198,419	(3,848,027)	-95.10%
Home Grant	280,387	307,382	141,200	(166,182)	-54.06%
<b>DEPARTMENT TOTALS</b>	<b>\$ 2,905,737</b>	<b>\$ 6,440,103</b>	<b>\$ 1,762,427</b>	<b>\$ (4,677,676)</b>	<b>-72.63%</b>

### Financial Summary--Category Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,271,013	\$ 1,593,850	\$ 1,384,589	\$ (209,261)	-13.13%
Operating Expenditures	1,878,307	402,615	615,276	212,661	52.82%
Capital Outlay	375	-	-	-	0.00%
Transfer Out	-	-	37,791	37,791	100.00%
Other	448,558	-	23,100	23,100	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 3,598,253</b>	<b>\$ 1,996,465</b>	<b>\$ 2,060,756</b>	<b>\$ 64,291</b>	<b>3.22%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Planning and Zoning	\$ 563,609	\$ 625,785	\$ 657,241	\$ 31,456	5.03%
Code Enforcement	446,345	541,080	497,891	(43,189)	-7.98%
Business Revenue	148,768	164,780	95,597	(69,183)	-41.99%
Housing	2,439,531	664,820	810,027	145,207	21.84%
<b>DEPARTMENT TOTALS</b>	<b>\$ 3,598,253</b>	<b>\$ 1,996,465</b>	<b>\$ 2,060,756</b>	<b>\$ 64,291</b>	<b>3.22%</b>

## Planning and Zoning (3010)

**Mission:**

To ensure the quality of the built environment through innovative revitalization efforts and land use planning, in a proactive, responsive, and efficient manner while enhancing and maintaining the community's unique character.

**Program Description:**

In Fiscal Year 2011, the Planning and Zoning Division will strive to continue processing quality development. A proper mix of commercial, industrial, and residential, and mixed use growth will provide services, jobs, and housing for residents while creating additional tax revenue that will keep the City financially sound. Some of the goals will be met through the development of the NW 57th Street Corridor which will serve as a community district for all residents to enjoy. Planning and Zoning will continue to improve the City's zoning regulations to better reflect the desires of the community while creating a more "user friendly" development code.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Health Environment, the Department will continue to encourage and foster the "Green Initiatives" throughout the City, both with our citizens and employees. In support of Goal #5, A Vibrant Community, the Department will ensure that communities are safe, attractive, sustainable and well maintained through the timely review and processing of all required land development applications, grants and inspections. This will ensure that the future planning of the City's buildable community is developed in a safe and efficient manner.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Average processing time for Land Development Applications which involve new development or redevelopment (total days in Community Development)	80	80	80	0	0%
Number of updates to City's base maps which will ensure that the City is 98% mapped	20	10	10	0	0%
Average processing time for zoning inquiry letters (days)	4	4	4	0	0%
Average processing time for field zoning inspections	1	0	1	1	100%

## Planning and Zoning (3010)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Planning Fees	\$ 52,387	\$ 48,840	\$ 48,000	\$ (840)	-1.72%
<b>TOTALS</b>	<b>\$ 52,387</b>	<b>\$ 48,840</b>	<b>\$ 48,000</b>	<b>\$ (840)</b>	<b>-1.72%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 492,984	\$ 540,960	\$ 558,731	\$ 17,771	3.29%
Operating Expenditures	70,625	84,825	98,510	13,685	16.13%
<b>TOTALS</b>	<b>\$ 563,609</b>	<b>\$ 625,785</b>	<b>\$ 657,241</b>	<b>\$ 31,456</b>	<b>5.03%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Director of Community Development	1		
Planning & Zoning Manager	1		
Associate Planner	1		
Administrative Coordinator	1		
Office Coordinator	1		
<b>Total Personnel Complement</b>	<b>5</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Reduction of GIS Manager position.

**Operating Expenditures**

- Transfer in budget for advertising from City Clerk to properly account for expenditures +\$30,000

## Code Enforcement (3020)

**Mission:**

To protect and enhance property values, maintain community appearance and standards, and to preserve the quality of life in our Community through the enforcement of City Codes and Ordinances.

**Program Description:**

The Code Compliance Division is charged with ensuring compliance with the City of Tamarac's Code of Ordinances. Compliance is achieved through communication with and the education of our residents and business owners, utilization of approved inspection techniques; investigation of complaints; and if required, the imposition of fines and liens through a quasi-judicial hearing process and the issuing of uniform citations. These processes act to provide an equitable, expeditious, and effective method of enforcing the Code of Ordinances.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community the Division will streamline the Code Compliance process by emphasizing voluntary compliance through active education and communication of the public at large. To support Goal #5, the Division will respond to issues and citizen concerns in a timely fashion and improve the overall condition and appearance of the City by placing a greater emphasis on commercial property compliance.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
First response time to all complaints (calendar days)	2	1	1	0	0%
Completion of 24 community outreach neighborhood presentations	87%	90%	90%	0	0%
Percentage of commercial properties brought into compliance through the commercial property initiative	64%	75%	75%	0	0%
Obtain compliance on open cases within 90 days	65%	80%	80%	0	0%

## Code Enforcement (3020)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Code Enforcement	\$ 114,505	\$ 65,880	\$ 150,000	\$ 84,120	127.69%
Lot Clearing Charges	2,213	6,300	6,300	-	0.00%
<b>TOTALS</b>	<b>\$ 116,718</b>	<b>\$ 72,180</b>	<b>\$ 156,300</b>	<b>\$ 84,120</b>	<b>116.54%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 421,633	\$ 499,280	\$ 461,711	\$ (37,569)	-7.52%
Operating Expenditures	24,712	41,800	36,180	(5,620)	-13.44%
<b>TOTALS</b>	<b>\$ 446,345</b>	<b>\$ 541,080</b>	<b>\$ 497,891</b>	<b>\$ (43,189)</b>	<b>-7.98%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Code Enforcement Manager	1		
Senior Code Enforcement Officer	1		
Neighborhood Revitalization Officer	1		
Code Enforcement Officer	2		
Office Specialist	1		
<b>Total Personnel Complement</b>	<b>6</b>	<b>0</b>	<b>0</b>

#### Major Variances:

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Vacant Code Enforcement Officer position not funded in FY 2010 and removed from Personnel Complement.

##### **Operating Expenditures**

Decrease in operating expenditures such as lawn maintenance/debris removal and other totaling \$5,620

## Business Revenue (3030)

**Mission:**

The City of Tamarac Business Revenue Division, as part of an HPO is committed to utilize innovative management to develop and maintain a strong financial base. The Business Revenue Division will continue to strive to provide and maintain quality customer service to the business community through promoting efficient, responsive and expedient customer service, and continue to assist the business community to keep it vibrant and safe.

**Program Description:**

The current growth of existing and new development within the City of Tamarac has a continuing impact on the Business Revenue Division and business retention. By directing efforts towards the present and future growth within the business community, the City can maintain an acceptable business structure through a specialized, and knowledgeable staff highly motivated to work with the business community. Staff will continue to strive to respond to the business community with efficiency, quality customer service, integrity and a positive customer driven approach to Business Revenue.

**Goals & Objectives:**

The goals and objectives of the Business Revenue Division support Goal #2, A Strong Economy in a Healthy Environment, and Goal #5, A Vibrant Community, by improving the efficiency and customer services to the business community through a high level of expedient response and a positive approach to the needs of the business community through yearly inspections, and by providing a balanced approach to attract and retain businesses; and by utilizing the best business practices as determined by the City's participation in FABTO (Florida Association of Business Tax Officials).

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Provide an annual inspection to every business in the City	98	98	75	0.23	1%
Representation for City and participation in FABTO (Florida Association of Business Tax Officials State & Chapter meetings)	80	80	50	0.3	30%
Average processing time for Business Revenue applications (days)	0.5	0.5	NA	NA	0%
Number of business days from submission to issuance	N/A	N/A	5	5	100%

## Business Revenue (3030)

Financial Summary—Program Revenues					
	FY 2009	FY 2010	FY 2011	\$	%
	Actual	Amended	Adopted	Change	Change
	Budget	Budget	Budget		
City Licenses	\$ 680,976	\$ 680,000	\$ 690,000	\$ 10,000	1.47%
Occupational Lic - County	58,027	58,100	58,100	-	0.00%
<b>TOTALS</b>	<b>\$ 739,003</b>	<b>\$ 738,100</b>	<b>\$ 748,100</b>	<b>\$ 10,000</b>	<b>1.35%</b>

Financial Summary--Program Expenditures					
	FY 2009	FY 2010	FY 2011	\$	%
	Actual	Amended	Adopted	Change	Change
	Budget	Budget	Budget		
Personal Services	\$ 147,016	\$ 161,430	\$ 93,072	\$ (68,358)	-42.35%
Operating Expenditures	1,752	3,350	2,525	(825)	-24.63%
<b>TOTALS</b>	<b>\$ 148,768</b>	<b>\$ 164,780</b>	<b>\$ 95,597</b>	<b>\$ (69,183)</b>	<b>-41.99%</b>

Personnel Complement			
Position Title	Full Time	Part Time	Temp
Sr. Occupational License Specialist	1		
<b>Total Personnel Complement</b>	<b>1</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

- Decrease in salary based on FY 2010 budget
- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Reduction of vacant Occupational License Specialist position.

**Operating Expenditures**

- Decrease in operating expenditures including travel, office supplies and other miscellaneous expenditures

## Housing (154/155/156)

**Mission:**

To ensure neighborhood vitality through neighborhood partnerships while providing assistance to the residents of Tamarac. To connect health and safety issues, address code violations and provide modifications to improve accessibility and safety as needed for elderly and/or disabled persons. In addition, the Housing Division will provide assistance for those seeking residency in Tamarac in obtaining decent, affordable housing. The Housing Division seeks to expand and improve housing opportunities for current and future residents of the City of Tamarac.

**Program Description:**

In Fiscal Year 2011 the Housing Division will continue to assist residents with maintaining and achieving the American dream of home ownership. We will improve the quality and quantity of housing through our rehabilitation assistance programs within the City to provide a sustainable community and lifestyle that fosters long term residency and community involvement. The Housing Division will also continue to promote the availability of programs and assess the on-going need of the City as it fosters family and participation.

**Goals & Objectives:**

The Housing Division is committed to play a part in goal number one, Inclusive Community, by providing assistance to all eligible residents and constantly assessing the needs of the residents of Tamarac. Housing is one of the most common yet important necessities within any population group and Tamarac's housing program is intended to address those needs. The Housing Division strives to promote goal four, Clear Communication, by maintaining an open stream of communication between the City and the residents of Tamarac. The Housing Division regularly communicates its various housing and neighborhood programs through neighborhood meetings, outreach, printed information, as well as electronic access via the City's website. Partnerships are key, and the Housing Division will provide the best service possible to those interested in improving the community. Additionally, in support of goal five, A Vibrant Community, the Housing Division will provide excellent, responsive service to those seeking assistance from the City, and promote the on-going availability of the City's Housing programs. Also in support of goal five, the Housing Division will continue to assess the needs of Tamarac residential communities through outreach, activism, and support.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Number of days elapsing between approval date and commencement of work. (Notice to Proceed)	90	60	80	20	33%
Conduct informational outreach meetings with residents through Homeowners Associations, Civic Groups, etc.	6	6	4	-2	-33%
Number of households assisted by the Housing Division through grant programs.	32	25	25	0	0%
Number of Neighborhood Partnerships formed	15	2	4	2	100%

## Housing (154/155/156)

### Financial Summary–Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
CDBG Grant	\$ 222,950	\$ 959,017	\$ 453,400	\$ (505,617)	-52.72%
SHIP Grant	502,851	268,138	17,008	(251,130)	-93.66%
Home Grant	280,387	307,382	141,200	(166,182)	-54.06%
Neighborhood Stab. Grant	991,441	4,046,446	198,419	(3,848,027)	-95.10%
<b>TOTALS</b>	<b>\$ 1,006,188</b>	<b>\$ 1,534,537</b>	<b>\$ 611,608</b>	<b>\$ (922,929)</b>	<b>-60.14%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 209,380	\$ 392,180	\$ 271,075	\$ (121,105)	-30.88%
Operating Expenditures	1,781,218	272,640	478,061	205,421	75.35%
Capital Outlay	375	-	-	-	N/A
Transfer Out	-	-	37,791	37,791	100.00%
Other Uses	448,558	-	23,100	23,100	100.00%
<b>TOTALS</b>	<b>\$ 2,439,531</b>	<b>\$ 664,820</b>	<b>\$ 810,027</b>	<b>\$ 145,207</b>	<b>21.84%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Housing and Program Manager	1		
Office Coordinator	1		
Grant Coordinator*			2
<b>Total Personnel Complement</b>	<b>2</b>	<b>0</b>	<b>2</b>

\*Temporary Grant Coordinator positions funded through December 31, 2010

#### **Major Variances:**

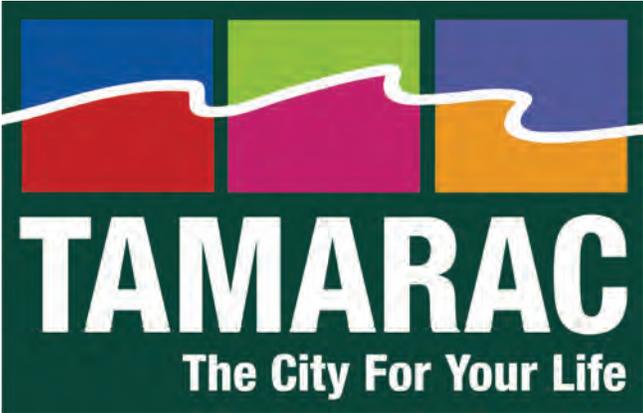
#### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

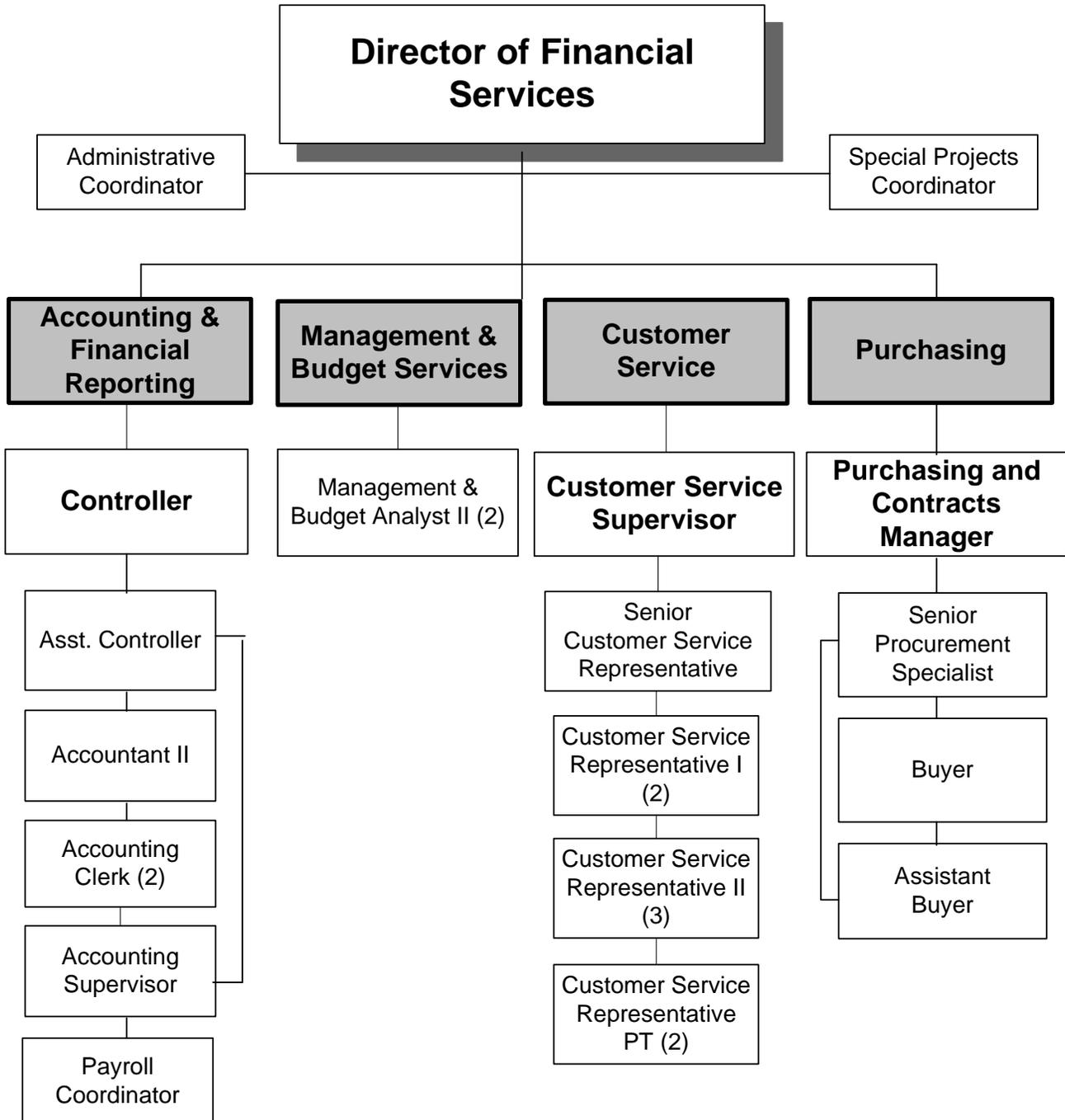
Continually updating personal services information based on grant percentages

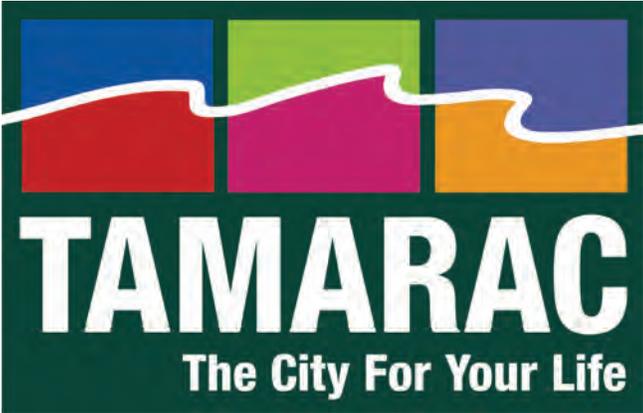
Reclassification of Grant Coordinator specifically for CDBG.



# Financial Services Department

(23 Full Time, 2 Part Time)





## Financial Services Departmental Financial Summary

<b>Financial Summary--Category Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,399,934	\$ 1,665,670	\$ 2,146,956	\$ 481,286	28.89%
Operating Expenditures	238,726	192,850	378,735	185,885	96.39%
Capital Outlay	1,393	-	6,000	6,000	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,640,053</b>	<b>\$ 1,858,520</b>	<b>\$ 2,531,691</b>	<b>\$ 673,171</b>	<b>36.22%</b>

<b>Financial Summary--Program Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Administration	\$ 276,276	\$ 396,750	\$ 416,046	\$ 19,296	4.86%
Accounting and Financial Reporting	650,804	702,490	748,293	45,803	6.52%
Management and Budget	287,010	288,850	215,729	(73,121)	-25.31%
Purchasing and Contracts	425,963	470,430	424,829	(45,601)	-9.69%
Customer Service*	-	-	726,794	726,794	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,640,053</b>	<b>\$ 1,858,520</b>	<b>\$ 2,531,691</b>	<b>\$ 673,171</b>	<b>36.22%</b>

\*This Division was previously budgeted in the Parks and Recreation Department

## Administration (1501)

### **Mission:**

To professionally and responsibly manage the financial affairs of the City, to protect and further the City's strong financial reputation, and to effectively and efficiently provide related financial support services to City operations and residents.

### **Program Description:**

Financial Services Administration works closely with the office of the City Manager on all issues related to City finances including financial reporting, budgets, investments, and debt issuance matters. The Division provides support and consultation to all City Departments, and provides general direction and support for the entire Department: Accounting and Financial Reporting, Management and Budget Services, and Purchasing and Contracts. Financial Services Administration is also responsible for the management of the treasury and debt functions of the City.

### **Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Division assures adherence to the City's investment goals of ensuring liquidity, protecting principal, and maximizing return on investments; develops and adopts "best practices" financial policies; and provides value-added, timely financial support to the City while staying abreast of current developments in Government Finance. In support of Goal #4, Clear Communication, the Division provides financial information to Elected and Appointed Officials, City Staff, the Investment Advisory Committee, and the general public.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Maintain Bond Rating at AA- average from three major bond rating agencies (bond rating)	AA-	AA-	AA-	N/A	N/A
% of employees receiving 20 hours of up-to-date training annually	37.5%	90%	70%	-20%	-22%

## Administration (1501)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 158,096	\$ 299,800	\$ 397,546	\$ 97,746	32.60%
Operating Expenditures	118,180	96,950	18,500	(78,450)	-80.92%
<b>TOTALS</b>	<b>\$ 276,276</b>	<b>\$ 396,750</b>	<b>\$ 416,046</b>	<b>\$ 19,296</b>	<b>4.86%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Director of Financial Services	1		
Special Projects Coordinator	1		
Administrative Coordinator	1		
<b>Total Personnel Complement</b>	<b>3</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Transfer of Special Projects Coordinator from City Manager's Office to Finance Administration for FY 2011.

##### **Operating Expenditures**

Transfer budget for Auditing services to Accounting division to properly account for expenditure. -\$30,000

Decrease in employment agency fees. -\$1,000

Increase funds for advertising; transferred from City Clerk to properly account for expenditures

## Accounting and Financial Reporting (1510)

**Mission:**

To provide the City with accurate, concise, and timely internal and external financial information and to manage the City's finances for adherence to and consistency with current governmental accounting standards, Florida law, the City Charter, and City Administrative Policies.

**Program Description:**

The Accounting Division provides the City with timely and accurate financial information and reports. The Division has responsibility for cash disbursements, payroll processing, fixed asset reporting, accounts receivable billing, accounts payable, federal, state, and local grant reporting, and annual financial audit including financial statement preparation and provides other routine governmental accounting services consistent with state law and with Generally Accepted Accounting Principles (GAAP). The City has earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the last 21 consecutive years, 24 years in all.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Division provides financial information to City Elected and Appointed Officials, other government agencies, and to the public; monitors financial condition and strategies to ensure fiscal solvency; and continuously develops, reformats, and refines financial and operational policies and procedures to ensure that there is effective internal controls as required by legal and industry standards. In support of Goal #4, Clear Communication, the Division provides financial information to the above-mentioned parties in a manner that supports transparency and is consistent with the advancement in technology.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Timely completion of the Comprehensive Annual Financial Report (days from Sept 30 fiscal year close)	173	166	161	-5	-3%
Percentage of EFT transactions to AP checks $\geq$ 15%	9%	10%	$\geq$ 15%	5%	50%
Percentage of time "GFOA Certificate for Excellence in Financial Reporting" received	100%	100%	100%	0	0%

## Accounting and Financial Reporting (1510)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 579,705	\$ 646,790	\$ 658,893	\$ 12,103	1.87%
Operating Expenditures	69,706	55,700	83,400	27,700	49.73%
Capital Outlay	1,393	-	6,000	6,000	100.00%
<b>TOTALS</b>	<b>\$ 650,804</b>	<b>\$ 702,490</b>	<b>\$ 748,293</b>	<b>\$ 45,803</b>	<b>6.52%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Controller	1		
Assistant Controller	1		
Accountant II	1		
Accounting Supervisor	1		
Payroll Coordinator	1		
Accounting Clerk	2		
<b>Total Personnel Complement</b>	<b>7</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

##### **Operating Expenditures**

Increase funds for Auditing services; transferred from Administration division

Decrease funds for portion of Financial Advisor; transferred to Non-Departmental

Decrease funds for employment agency fees

Decrease funds for credit card merchant fees; transferred to Parks/Customer Service division

Increase funds for advertising; transferred from City Clerk to properly account for expenditures

##### **Capital Outlay**

Increase funds to replace check printer

## Management and Budget (1530)

**Mission:**

To provide budget development, review and monitoring, and to provide financial and analytical assistance and analysis services to the City Manager, City Commission, and Operating Departments; to ensure compliance with state mandated budgetary guidelines, the City's Charter and Administrative Policies, and Best Practices; and to provide clear and complete public information regarding the City's budget.

**Program Description:**

Management & Budget Services provides financial planning, analysis, and forecasting; program evaluation, and management analysis services in support of City operations. Specific functions include preparation and administration of the Annual Operating Budget and Five-Year Capital Improvement Program, determination of fiscal impacts, analysis of operational issues, management reporting, and assistance with special projects. During the past year, the Office completed the Annual Budget Process, provided financial and other data to internal and external sources, and provided assistance with various city-wide special projects. The GFOA awarded its Distinguished Budget Award for the Fiscal Year 2009 Adopted Budget; this was the twelfth consecutive year that the City has received this award.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Division will provide timely, pertinent, and useful financial information and recommendations to the City Manager, Operating Departments, and the City Commission for the benefit of the City and its residents. In support of Goal #4, Clear Communication, the Division also will be a responsive resource of financial and other information for Elected Officials, City Administration, Operating Departments, and Taxpayers; and will continue to improve the budget document to make it more accessible and understandable, and in order to continue receiving the GFOA Distinguished Budget Award.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Awarded Points for Government Finance Officers Association Distinguished Budget Award (out of 324 maximum points)	252	270	270	0	0%
Number of training hours provided to departments to increase communication of budgeting procedures (i.e. budget processes, how to access budget printouts,	20	20	20	0	0%
Percentage city wide budget vs. actual	87.3%	95%	95%	0	0%

## Management and Budget (1530)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 256,188	\$ 266,450	\$ 208,004	\$ (58,446)	-21.94%
Operating Expenditures	30,822	22,400	7,725	(14,675)	-65.51%
<b>TOTALS</b>	<b>\$ 287,010</b>	<b>\$ 288,850</b>	<b>\$ 215,729</b>	<b>\$ (73,121)</b>	<b>-25.31%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Management and Budget Analyst II	2		
<b>Total Personnel Complement</b>	<b>2</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Vacant Budget Officer position not funded in FY 2010 and removed from Personnel Complement.
- Reduction of Budget Technician position.

**Operating Expenditures**

- Transfer of a portion of the funding for Financial Advisor to Non-Departmental.
- Decrease funds for printing and binding by printing less Budget Books.

## Purchasing and Contracts (1540)

**Mission:**

To provide excellent service to City Departments towards the completion of their departmental missions, and the facilitation of city-wide cost control by securing quality goods and services in a timely fashion, utilizing ethical and economical methods; and to meet the requirements of our customers using technological advancements and improved and innovative procedures and programs, in a manner consistent with State of Florida statutes and the City's Charter and Procurement Code.

**Program Description:**

The Purchasing and Contracts Division assists departments in securing goods, services, and construction for the City, utilizing ethically competitive purchasing methods. The Division works with departments to process purchasing requisitions, determine appropriate purchasing methods, obtain quotes, develop standard specifications and solicit bids, letters of interest and requests for proposals. The Division interacts with vendors to resolve problems and expedite orders; facilitates pre-bid meetings, bid openings, and evaluation committee meetings; and makes recommendations for bid awards. The Division also assists with the administration and negotiation of contracts for a wide range of services.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Division facilitates the procurement of high quality products and services at competitive prices while adhering to policies; fosters a fair, inclusive, ethical, and professional environment; works with other agencies in the region to develop partnerships which will improve overall pricing and volume discounts and greater administrative cost savings; and strives to find new and innovative methods to provide overall cost control through the procurement process. In support of Goal #3, Dynamic and Organizational Culture, the Division uses innovative methods to manage and improve the overall efficiency and effectiveness of service delivery to other agencies and to the community through automation, education, effective communication, and responsive customer service.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percentage of users surveyed who rate purchasing services as satisfactory or higher on annual user survey	93%	97%	95%	-2%	-2%
Provide City staff with Purchasing-related educational and training opportunities (# of training hours)	12	15	16	1	6%
Percentage of new bid RFPs on schedule	N/A	77%	80%	3%	4%
Percentage of procurements that are purchase orders	N/A	53%	75%	22%	29%

## Purchasing and Contracts (1540)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 405,945	\$ 452,630	\$ 409,079	\$ (43,551)	-9.62%
Operating Expenditures	20,018	17,800	15,750	(2,050)	-11.52%
<b>TOTALS</b>	<b>\$ 425,963</b>	<b>\$ 470,430</b>	<b>\$ 424,829</b>	<b>\$ (45,601)</b>	<b>-9.69%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Purchasing and Contracts Manager	1		
Senior Procurement Specialist	1		
Buyer	1		
Assistant Buyer	1		
<b>Total Personnel Complement</b>	<b>4</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Reduction of Purchasing Clerk position.

##### **Operating Expenditures**

Decrease funds for auction costs

Increase funds for advertising; transferred from City Clerk to properly account for expenditures

## Customer Service (1560)

**Mission:**

To provide timely and accurate utility bills to our customers, to provide multiple convenient methods of payment for our customers to pay their utility bills, and to professionally and courteously assist customers with their inquiries and issues.

**Program Description:**

The Customer Service Division is responsible for processing utility service applications, opening and closing accounts, maintaining and billing approximately 20,000 accounts each month, and responding to customer inquiries and concerns. The Division offers customers various convenient methods of payment: in-person payment at City Hall, mail payment, automatic payment by checking account, and on-line and telephone credit card payment. In addition to these payment methods, the Division also has three drop box payment locations available to residents for after-hours bill payments. The Division has a separate web page that provides information and provides forms for many of the routine inquiries.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Health Environment, the Division provides utility billing and collection services for the City's water, wastewater, garbage, and stormwater programs. In support of Goal #5, A Vibrant Community, the Division's website, telephone information system, and electronic payment methods, are available to residents 24-hours a day; and staff are undergoing cross-training to increase employee involvement and learning, and to improve customer service to residents.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percentages of in-person visitors rating customer service as Satisfied or Very Satisfied	N/A	85%	85%	0%	0%
Number of electronic payments received (TAPP and ACH)	2,500	2,650	2,900	250	9%
Increase the cross training of employees (% fully cross-trained)	50%	85%	85%	0%	0%

## Customer Service (1560)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ -	\$ -	\$ 473,434	\$ 473,434	100.00%
Operating Expenditures	-	-	253,360	253,360	100.00%
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 726,794</b>	<b>\$ 726,794</b>	<b>100.00%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Customer Service Supervisor	1		
Senior Customer Service Representative	1		
Customer Service Representative I	2		
Customer Service Representative II	3		
Customer Service Representative		2	
<b>Total Personnel Complement</b>	<b>7</b>	<b>2</b>	<b>0</b>

**Major Variances:**

**Personal Services**

This Division was transferred from Parks and Recreation and was previously funded in the Utilities Fund.

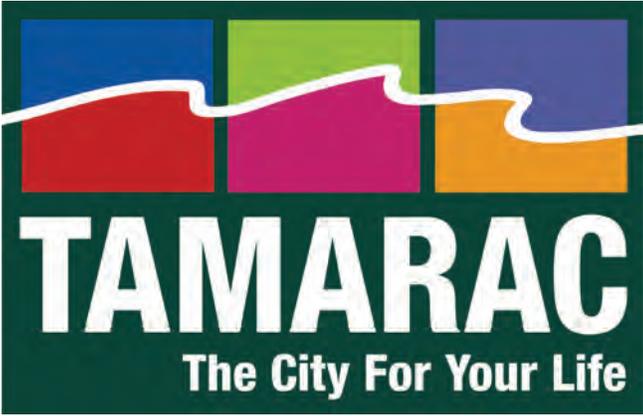
The cost for this Division is charged back to the Utilities Fund through the Cost Allocation Study.

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

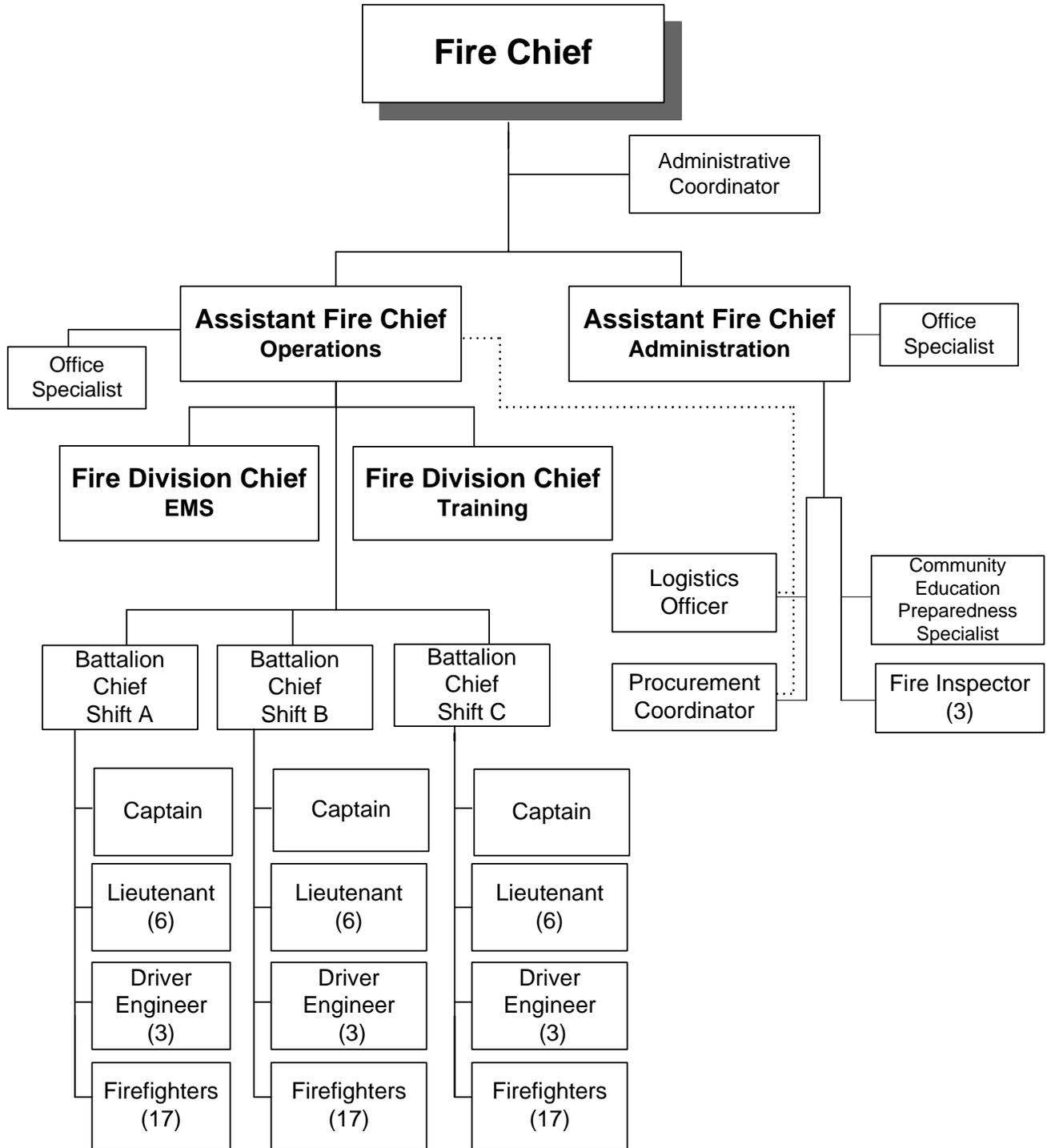
Health Insurance budgeted at a 10% increase over FY 2010.

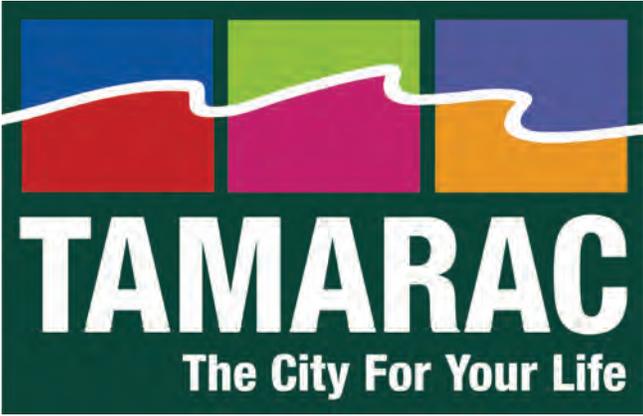
Transfer of nine (9) positions responsible for Utility billing from Parks & Recreation/Customer Service.



# Fire Rescue Department

(98 Full Time)





**Fire Rescue  
Departmental Financial Summary**

**Financial Summary--Department Revenues**

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Firefighter's Supp Comp	\$ 37,206	\$ 38,280	\$ 38,280	\$ -	0.00%
Emergency Serv. Fees	2,282,810	1,850,000	1,850,000	-	0.00%
Training Fees	908	-	-	-	0.00%
Penalty Fees	1,221	2,000	2,000	-	0.00%
Interest Income	46,277	43,500	10,000	(33,500)	-77.01%
Tax Collector	12,191	10,000	7,000	(3,000)	-30.00%
Transfer In from General Fund	6,776,500	5,258,810	5,385,603	126,793	2.41%
Fire Assessment Fees	8,294,381	8,785,400	8,800,000	14,600	0.17%
Annual Inspection Fees	178,488	96,200	152,000	55,800	58.00%
Residential Fire Safety	8,420	2,340	2,000	(340)	-14.53%
Plan Review Fees	37,747	43,400	40,000	(3,400)	-7.83%
Miscellaneous Revenues	718,687	139,654	-	(139,654)	-100.00%
Appropriated Fund Balance	-	1,889,943	38,245	(1,851,698)	-97.98%
<b>DEPARTMENT TOTALS</b>	<b>\$ 18,394,836</b>	<b>\$ 18,159,527</b>	<b>\$ 16,325,128</b>	<b>\$ (1,834,399)</b>	<b>-10.10%</b>

**Financial Summary--Category Expenditures**

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 13,292,761	\$ 12,963,120	\$ 12,921,648	\$ (41,472)	-0.32%
Operating Expenditures	963,453	2,638,144	899,060	(1,739,084)	-65.92%
Other Uses	2,566,000	796,420	1,930,530	1,134,110	142.40%
Capital	187,474	1,736,843	-	(1,736,843)	-100.00%
Contingency	-	25,000	565,090	540,090	2160.36%
Reserves	-	-	8,800	8,800	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 17,009,688</b>	<b>\$ 18,159,527</b>	<b>\$ 16,325,128</b>	<b>\$ (1,834,399)</b>	<b>-10.10%</b>

**Financial Summary--Program Expenditures**

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Administration/Operations	\$ 17,009,688	\$ 18,159,527	\$ 15,587,340	\$ (2,572,187)	-14.16%
Fire Prevention	-	-	737,788	737,788	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 17,009,688</b>	<b>\$ 18,159,527</b>	<b>\$ 16,325,128</b>	<b>\$ (1,834,399)</b>	<b>-10.10%</b>

## Administration and Operations (4501/4520)

**Mission:**

The Fire Rescue Department are dedicated professionals who protect the life, health, property, and natural resources of the citizens and visitors of Tamarac by providing the highest quality emergency medical services, fire suppression, and education.

**Program Description:**

The Fire Rescue Department maintains an ISO Class 2 rating, recognized as the 2004 Florida EMS Provider of the Year and operating under the direction of the 2007 Medical Director of the Year. These professional standards allow the organization to provide services that protect lives and property through an effective and efficient emergency response. These major services include fire prevention and inspection, training, public education, fire suppression, emergency medical services, hazard mitigation and emergency management efforts.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in A Healthy Environment, the Department will be recognized as a high quality organization who uses up-to-date technology and techniques to improve annual processes. In support of Goal #3, Dynamic Organizational Culture, the Department will maintain a highly motivated staff characterized by integrity, education, and commitment, and maintain a high level of professionalism towards our customers. In support of Goal #4, Clear Communication, the Department will provide current information to customers regarding programs and services and gather feedback where necessary. In support of Goal #5, A Vibrant Community, the Department will respond to all emergencies in a safe and timely manner, will provide the highest quality EMS, fire and hazard mitigation, specialized services, and information services.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
100% completion of the annual fire hydrant inspection program in accordance with ISO guidelines. (n = 2,110)	2,110	2,110	2,110	0	0.0%
Provide 240 hours of professional development training per firefighter in accordance with ISO guidelines.	285 117%	240	240	0	0.0%
Respond to all emergency incidents in eight minutes or less from 9-1-1 call to scene arrival in an effort to meet professional standards such as the National Fire Protection Association recommendation. (n = 90%)	84.6%	90%	90%	5.4%	6.0%

## Administration and Operations (4501/4520)

### Financial Summary--Program Revenues

	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Firefighter's Supp Comp	\$ 37,206	\$ 38,280	\$ 38,280	\$ -	0.00%
Emergency Serv. Fees	2,282,810	1,850,000	1,850,000	-	0.00%
Training Fees	908	-	-	-	N/A
Penalty Fees	1,221	2,000	2,000	-	0.00%
Interest Income	46,277	43,500	10,000	(33,500)	-77.01%
Tax Collector	12,191	10,000	7,000	(3,000)	-30.00%
Transfer In from General Fund	6,776,500	5,258,810	5,385,603	126,793	2.41%
Fire Assessment Fees	8,294,381	8,785,400	8,800,000	14,600	0.17%
Miscellaneous Revenues	718,687	139,654	-	(139,654)	-100.00%
Appropriated Fund Balance	-	1,889,943	38,245	(1,851,698)	-97.98%
<b>TOTALS</b>	<b>\$ 18,170,181</b>	<b>\$ 18,017,587</b>	<b>\$ 16,131,128</b>	<b>\$ (1,886,459)</b>	<b>-10.47%</b>

### Financial Summary--Program Expenditures

	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Personal Services	\$ 13,292,761	\$ 12,963,120	\$ 12,226,280	\$ (736,840)	-5.68%
Operating Expenditures	963,453	2,638,144	856,640	(1,781,504)	-67.53%
Other Uses	2,566,000	796,420	1,930,530	1,134,110	142.40%
Capital	187,474	1,736,843	-	(1,736,843)	-100.00%
Contingency	-	25,000	565,090	540,090	2160.36%
Reserves	-	-	8,800	8,800	100.00%
<b>TOTALS</b>	<b>\$ 17,009,688</b>	<b>\$ 18,159,527</b>	<b>\$ 15,587,340</b>	<b>\$ (2,572,187)</b>	<b>-14.16%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Fire Chief	1		
Assistant Fire Chief	1		
Fire Division Chief	2		
Battalion Chief	3		
Captain	3		
Lieutenant	18		
Driver	9		
Firefighter/EMT/Paramedic	51		
Administrative Coordinator	1		
Logistics Officer	1		
Procurement Coordinator	1		
Office Specialist	1		
<b>Total Personnel Complement</b>	<b>92</b>	<b>0</b>	<b>0</b>

#### Major Variances:

##### Personal Services

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Fire Pension percentage increase from 37.10% to 47%, a 27% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Vacant Deputy Fire Chief position not funded in FY 2010; refunded and reclassified to an Assistant Fire Chief.
- Vacant Division Fire Chief position not funded in FY 2010; refunded with elimination of Training Captain.

##### Operating Expenditures

- Decreases due to the segregation of Fire Prevention expenditures into separate division
- Increase funds for other contractual services to fund the advertising of the fire assessment on TRIM notice
- Increase funds for promotional testing based on contractual obligations
- Decrease funds for copier, office supplies and other miscellaneous
- Decrease funds for insurance service charges based on fixed asset allocation method

# Fire Prevention, Public Education and Emergency Management (4530)

**Mission:**

The Fire Prevention and Emergency Management Divisions are dedicated professionals who protect the life, health, property, and natural resources of the citizens and visitors of Tamarac by providing the highest quality emergency preparedness, public education, and inspection services.

**Program Description:**

The Fire Prevention Division provides fire and life safety code inspections, public education programs and emergency management for the City ensuring the highest level of safety for the residents, visitors and employees. Professional standards allow our organization to protect lives and property through effective and efficient pre-incident planning, emergency response mitigation and post-incident recovery response.

**Goals & Objectives:**

In support of Goal # 1, Inclusive Community, the Fire Prevention Division will play a vital role in the education of our customers in the areas of Fire Safety, Fire Prevention and Emergency Management. In addition, the Division will prepare and provide accurate data records to continue to improve service delivery methods through ongoing Transactional Analysis. In support of Goal #2, Strong Economy in A Healthy Environment, the Department will be recognized as a high quality organization who uses up-to-date technology and techniques to improve required annual fire and life safety inspection processes. In support of Goal #3, Dynamic Organizational Culture, the Division will maintain a highly motivated staff characterized by integrity, education, and commitment, and maintain a high level of professionalism towards our customers. In support of Goal #4, Clear Communication, the Division will provide current information to customers regarding programs and services and gather feedback when necessary and appropriate. In support of Goal #5, A Vibrant Community, the Division will respond to all requests in a safe and timely manner, will provide the highest quality hazard mitigation, specialized services, fire & life safety inspection, public education and information services.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
100% completion of fire inspections for commercial, educational and multi-family residential occupancies as outlined in Tamarac City Code. (monthly target = 150) (n = 2,654)	2735 (103%)	2,654	2,654	0	0%
100 % of all new and existing construction plan reviews completed within 5 days of receipt. (n = 678)	709 (104.5%)	678	678	0	0%
To conduct Fire Drills in 100 % of the public/private schools within the City of Tamarac. (n = 20)	20 (100%)	20	20	0	0%

## Fire Prevention, Public Education, and Emergency Management (4530)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Annual Inspection Fees	\$ 178,488	\$ 96,200	\$ 152,000	\$ 55,800	58.00%
Residential Fire Safety	8,420	2,340	2,000	(340)	-14.53%
Plan Review Fees	37,747	43,400	40,000	(3,400)	-7.83%
<b>TOTALS</b>	<b>\$ 224,655</b>	<b>\$ 141,940</b>	<b>\$ 194,000</b>	<b>\$ 52,060</b>	<b>36.68%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ -	\$ -	\$ 695,368	\$ 695,368	100.00%
Operating Expenditures	-	-	42,420	42,420	100.00%
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 737,788</b>	<b>\$ 737,788</b>	<b>100.00%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Assistant Fire Chief	1		
Office Specialist	1		
Comm Ed/Preparedness Specialist	1		
Fire Inspector	3		
<b>Total Personnel Complement</b>	<b>6</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

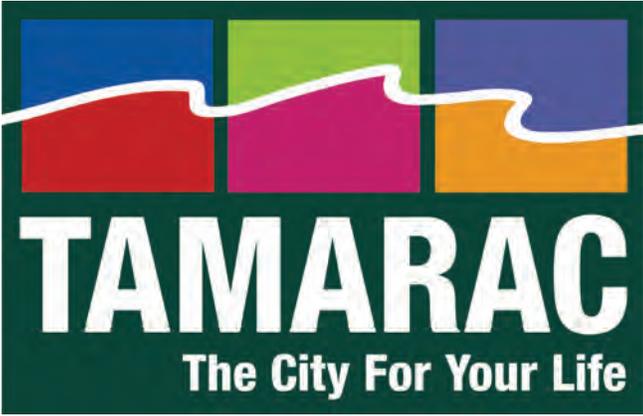
General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.  
 Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.  
 Fire Pension percentage increase from 37.1% to 47%, a 27% increase over FY 2010.  
 Health Insurance budgeted at a 10% increase over FY 2010.

##### **Positions transferred:**

Assistant Fire Chief, Office Specialist, Community Education Preparedness Specialist,  
 and three (3) Inspectors

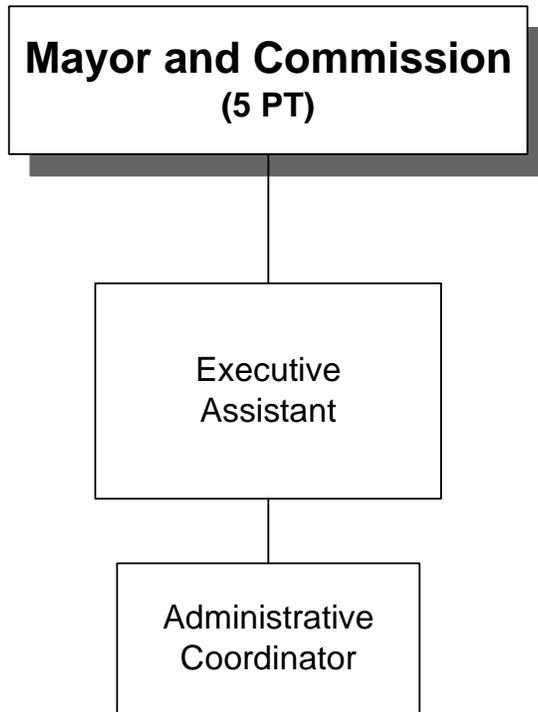
##### **Operating Expenditures**

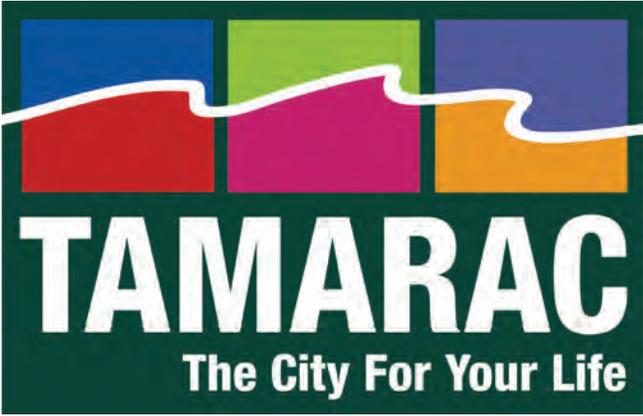
Increases due to the segregation of Fire Prevention expenditures into separate division



# City Commission

(2 Full Time, 5 Part Time)





## City Commission Departmental Financial Summary

<b>Financial Summary--Category Expenditures</b>					
	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Personal Services	\$ 507,029	\$ 513,990	\$ 524,234	\$ 10,244	1.99%
Operating Expenditures	262,695	76,600	75,270	(1,330)	-1.74%
Grants and Aids	135,184	97,740	97,740	-	0.00%
Other Uses	-	15,000	15,000	-	0.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 904,908</b>	<b>\$ 703,330</b>	<b>\$ 712,244</b>	<b>\$ 8,914</b>	<b>1.27%</b>

<b>Financial Summary--Program Expenditures</b>					
	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Administration	\$ 904,908	\$ 703,330	\$ 712,244	\$ 8,914	1.27%
<b>DEPARTMENT TOTALS</b>	<b>\$ 904,908</b>	<b>\$ 703,330</b>	<b>\$ 712,244</b>	<b>\$ 8,914</b>	<b>1.27%</b>

## **City Commission (0100)**

### **Program Description:**

The City of Tamarac is governed by a Commission/Manager form of government, which combines the political leadership of elected officials with the managerial experience of the appointed administrator. The City Commission consists of five members: the Mayor, Chief elected official-at-large, and four commission members elected from each of the four districts in the City. The legislative powers of the City are vested in and exercised by the City Commission, consistent with the United States Constitution, the Florida Constitution, Laws of the State of Florida, the City Charter, and City Ordinances. The City Commission is vested with policy-setting authority, adopting the annual budget, formulating goals and objectives, and making decisions that affect the quality of life in the community.

### **Goals & Objectives:**

In support of Goal #4, Clear Communication, City Commission Staff facilitate communication between Commission Members, their constituents, and the general public.

## City Commission (0100)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 507,029	\$ 513,990	\$ 524,234	\$ 10,244	1.99%
Operating Expenditures	262,695	76,600	75,270	(1,330)	-1.74%
Grants and Aids	135,184	97,740	97,740	-	0.00%
Other Uses	-	15,000	15,000	-	0.00%
<b>TOTALS</b>	<b>\$ 904,908</b>	<b>\$ 703,330</b>	<b>\$ 712,244</b>	<b>\$ 8,914</b>	<b>1.27%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Mayor		1	
Vice Mayor		1	
Commissioner		3	
Executive Assistant	1		
Administrative Coordinator	1		
<b>Total Personnel Complement</b>	<b>2</b>	<b>5</b>	<b>0</b>

**Major Variances:**

**Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

**Operating Expenditures**

Decrease funds for travel, training, supplies and other miscellaneous expenditures

## City Attorney Departmental Financial Summary

<b>Financial Summary--Category Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Operating Expenditures	\$ 590,288	\$ 677,100	\$ 495,670	\$ (181,430)	-26.80%
<b>DEPARTMENT TOTALS</b>	<b>\$ 590,288</b>	<b>\$ 677,100</b>	<b>\$ 495,670</b>	<b>\$ (181,430)</b>	<b>-26.80%</b>

<b>Financial Summary--Program Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
City Attorney's Office	\$ 590,288	\$ 677,100	\$ 495,670	\$ (181,430)	-26.80%
<b>DEPARTMENT TOTALS</b>	<b>\$ 590,288</b>	<b>\$ 677,100</b>	<b>\$ 495,670</b>	<b>\$ (181,430)</b>	<b>-26.80%</b>

## City Attorney (1000)

### **Mission:**

To provide effective and timely legal representation and advice to the City Commission and City Staff.

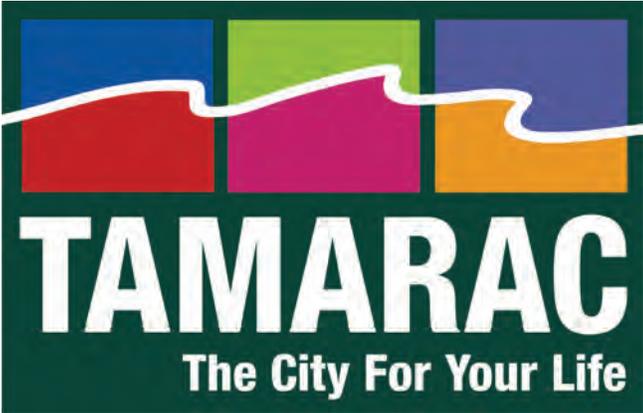
### **Program Description:**

The City Attorney represents the City in legal controversies from the point of claim to resolution. The City Attorney is committed to implementing the City Commission's policy of minimizing exposures and potential liabilities. The City Attorney addresses legal issues at inception to avoid crisis response; coordinates with departments to enable them to identify and distinguish between legal and non-legal issues; prepares all necessary legal documents; drafts or reviews all contracts and agreements for services, programs, and projects, performs legal research and prepares opinions as required; works in conjunction with Risk Management to evaluate risks to identify potential exposures and develop alternatives for Commission consideration; represents the City in civil actions and proceedings; files causes of action at the instruction of the City Commission and represents the City as plaintiff or defendant when its interest so requires; serves as municipal prosecutor for violations of City ordinances; drafts and files municipal information in County Court and represents the City throughout prosecution.

### **Goals & Objectives:**

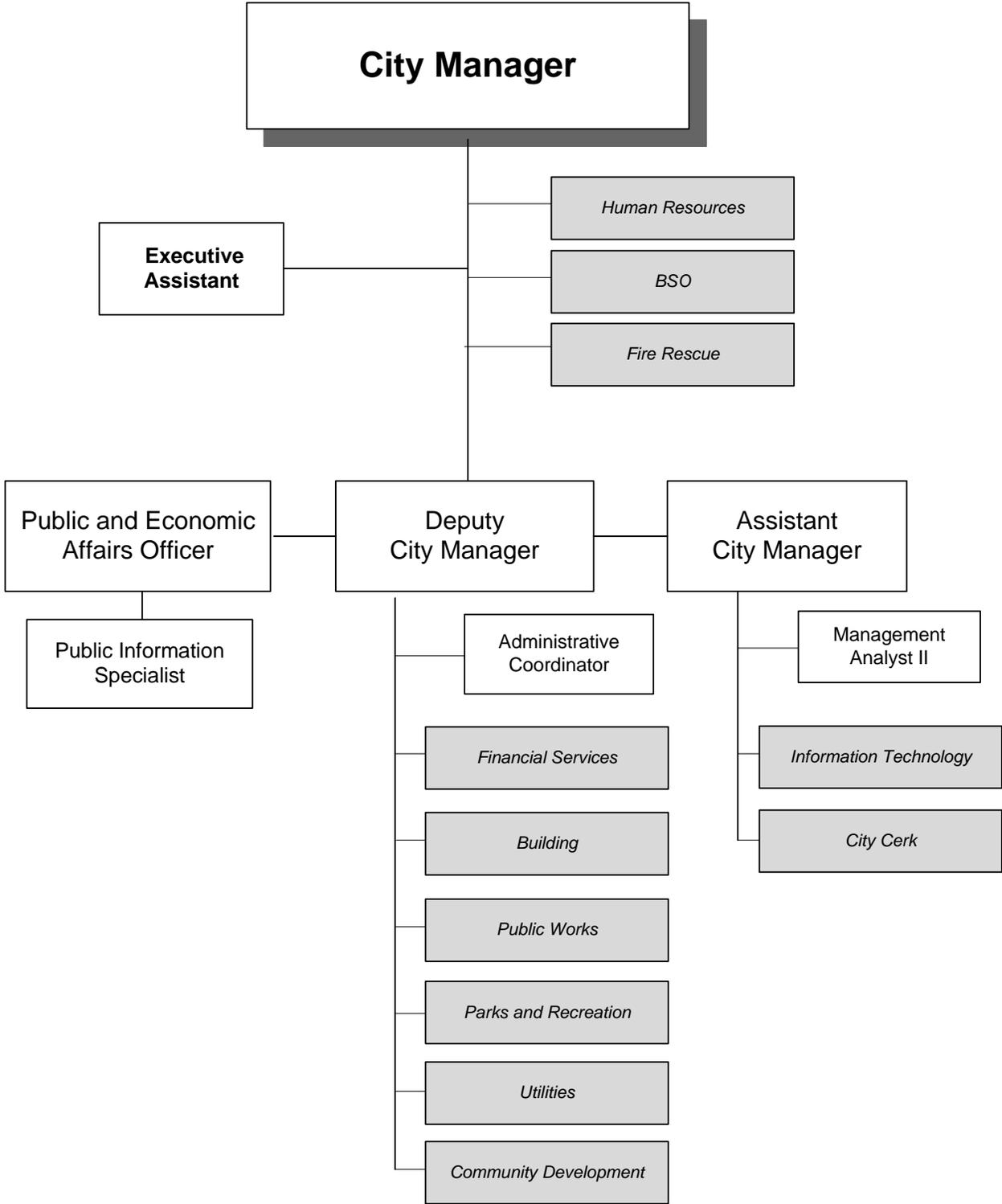
The City Attorney's Office will prepare all legal documents for litigation within the time frame designated by the Court. The City Attorney's Office will file answers to all complaints within twenty days of receipt.

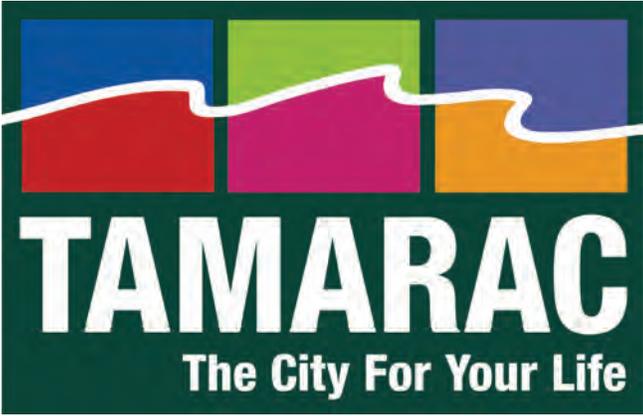
<b>Financial Summary--Program Expenditures</b>					
	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>		
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
Operating Expenditures	\$ 590,288	\$ 677,100	\$ 495,670	\$ (181,430)	-26.80%
<b>TOTALS</b>	<b>\$ 590,288</b>	<b>\$ 677,100</b>	<b>\$ 495,670</b>	<b>\$ (181,430)</b>	<b>-26.80%</b>



# City Manager

(8 Full Time)





## City Manager Departmental Financial Summary

<b>Financial Summary--Category Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,492,419	\$ 1,517,020	\$ 1,426,891	\$ (90,129)	-5.94%
Operating Expenditures	200,005	263,300	210,000	(42,300)	-16.07%
Capital Outlay	1,398	-	-	-	0.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,693,822</b>	<b>\$ 1,780,320</b>	<b>\$ 1,636,891</b>	<b>\$ (132,429)</b>	<b>-7.44%</b>

<b>Financial Summary--Program Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
City Manager's Office	\$ 1,305,311	\$ 1,312,720	\$ 1,209,872	\$ (102,848)	-7.83%
Public & Economic Affairs	388,511	467,600	427,019	(29,581)	-6.33%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,693,822</b>	<b>\$ 1,780,320</b>	<b>\$ 1,636,891</b>	<b>\$ (132,429)</b>	<b>-7.44%</b>

## City Manager (0501)

**Mission:**

To provide the leadership and direction necessary to complete the objectives and directives approved by the City Commission, and to meet the City Commission's vision of the City as a High Performance Organization.

**Program Description:**

To provide the administrative oversight, support, and systems that empower City Departments to anticipate and meet customer expectations and accomplish the objectives and directives approved by the City Commission. This support includes enforcing City laws and ordinances, making recommendations to the City Commission relative to ordinances and resolutions, appointing and removing subordinate officers and employees, obtaining and administering grant funding, submitting an annual budget, and advising the City Commission on the financial condition of the City.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community, the Manager's Office will identify customers and their needs, including recognizing the cultural diversity of our changing City. In support of Goal #2, Strong Economy in a Healthy Environment, the Office will leverage the value of taxpayer dollars through the use of grant funding. In support of Goal #3, Dynamic Organizational Culture, the Office will utilize the Florida Governor's Sterling Council Criteria to facilitate customer service in all City Departments.

Performance Measures	Actual FY 2008	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent of residents "satisfied" or "very satisfied" with overall City services (2009 National Average = 49%)	83%	82%	N/A	N/A	N/A
Percent of residents who "agree" or "strongly agree" the City does a good job serving the needs of diverse populations in the community	63%	60%	N/A	N/A	N/A
Percent of residents who are satisfied with the quality of customer service they receive when contacting the City (2009 National Average =47%)	74%	71%	N/A	N/A	N/A
Percentage of residents who believe they receive good value for their local tax dollars paid (2009 National Average = 39%)	54%	55%	N/A	N/A	N/A

\* Community, Business, and Employee survey data is collected and reported every two years

## City Manager (0501)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,264,089	\$ 1,272,320	\$ 1,171,122	\$ (101,198)	-7.95%
Operating Expenditures	41,222	40,400	38,750	(1,650)	-4.08%
<b>TOTALS</b>	<b>\$ 1,305,311</b>	<b>\$ 1,312,720</b>	<b>\$ 1,209,872</b>	<b>\$ (102,848)</b>	<b>-7.83%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
City Manager	1		
Deputy City Manager	1		
Assistant City Manager	1		
Management Analyst II	1		
Executive Assistant	1		
Administrative Coordinator	1		
<b>Total Personnel Complement</b>	<b>6</b>	<b>0</b>	<b>0</b>

#### Major Variances:

##### **Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Vacant Management Intern Temp position not funded in FY 2010 and removed from Personnel Complement.
- Reduction of Management Analyst I position.
- Transfer of Special Projects Coordinator to Finance Administration for FY 2011.
- Elimination of Administrative Secretary position

##### **Operating Expenditures**

- Transfer in budget for advertising from City Clerk to properly account for expenditure.
- Decrease funds for travel, supplies and other miscellaneous expenditures
- Decrease funds for printing and binding for Public Information Board

## Public Information/Economic Affairs (0530)

**Mission:**

To facilitate communication between city government, the business community and the general public. To promote local business and industry to enhance overall visibility of the City of Tamarac.

**Program Description:**

The Public Information office publishes Tam-A-Gram and Sundial newsletter, respond to media inquiries, and provide support as needed to all city departments with communication matters. Economic Affairs functions as an advocate for the business community, works to attract new development and redevelopment, retain existing businesses, and serves as an informational resource to the business community.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community (community education and outreach), and Goal #4, Clear Communication, the Division provides internal and external communications through the Tam-A-Gram, Sundial, direct mailings, news releases and the City’s website. In support of Goal #5, Vibrant Community, the Division facilitates a positive business climate through the provision of assistance and service to the business community.

Performance Measures	Actual FY 2008	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent of City employees who are satisfied with the quality of communication from City Management (2009 National Average = 40%)	51%	58%	N/A	N/A	N/A
Percent of residents “satisfied” or “very satisfied” with the overall effectiveness of City communication with the public (2009 National Average = 40%)	72%	70%	N/A	N/A	N/A
Percent of business owners who consider Tamarac to be “Business Friendly”	77%	75%	N/A	N/A	N/A
Percent of business owners who are “satisfied” or “very satisfied” with the overall quality of service provided by the City	80%	79%	N/A	N/A	N/A

*\* Community, Business, and Employee survey data is collected on a calendar year basis and reported on every two years*

## Public Information/Economic Affairs (0530)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 228,330	\$ 244,700	\$ 255,769	\$ 11,069	4.52%
Operating Expenditures	87,414	131,900	91,250	(40,650)	-30.82%
Capital Outlay	1,398	-	-	-	0.00%
<b>TOTALS</b>	<b>\$ 317,142</b>	<b>\$ 376,600</b>	<b>\$ 347,019</b>	<b>\$ (29,581)</b>	<b>-7.85%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Public & Economic Affairs Officer	1		
Public Information Specialist	1		
<b>Total Personnel Complement</b>	<b>2</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

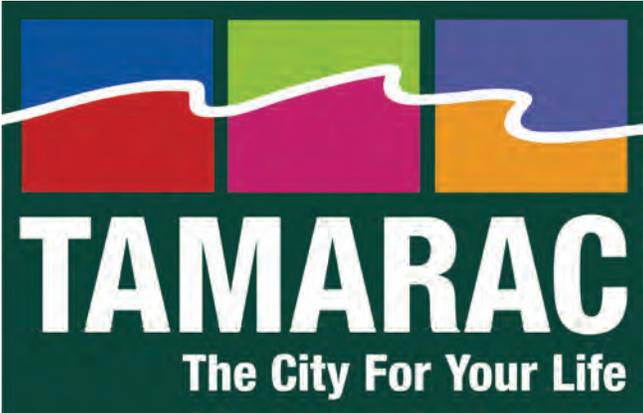
Health Insurance budgeted at a 10% increase over FY 2010.

##### **Operating Expenditures**

Decrease funds for advertising

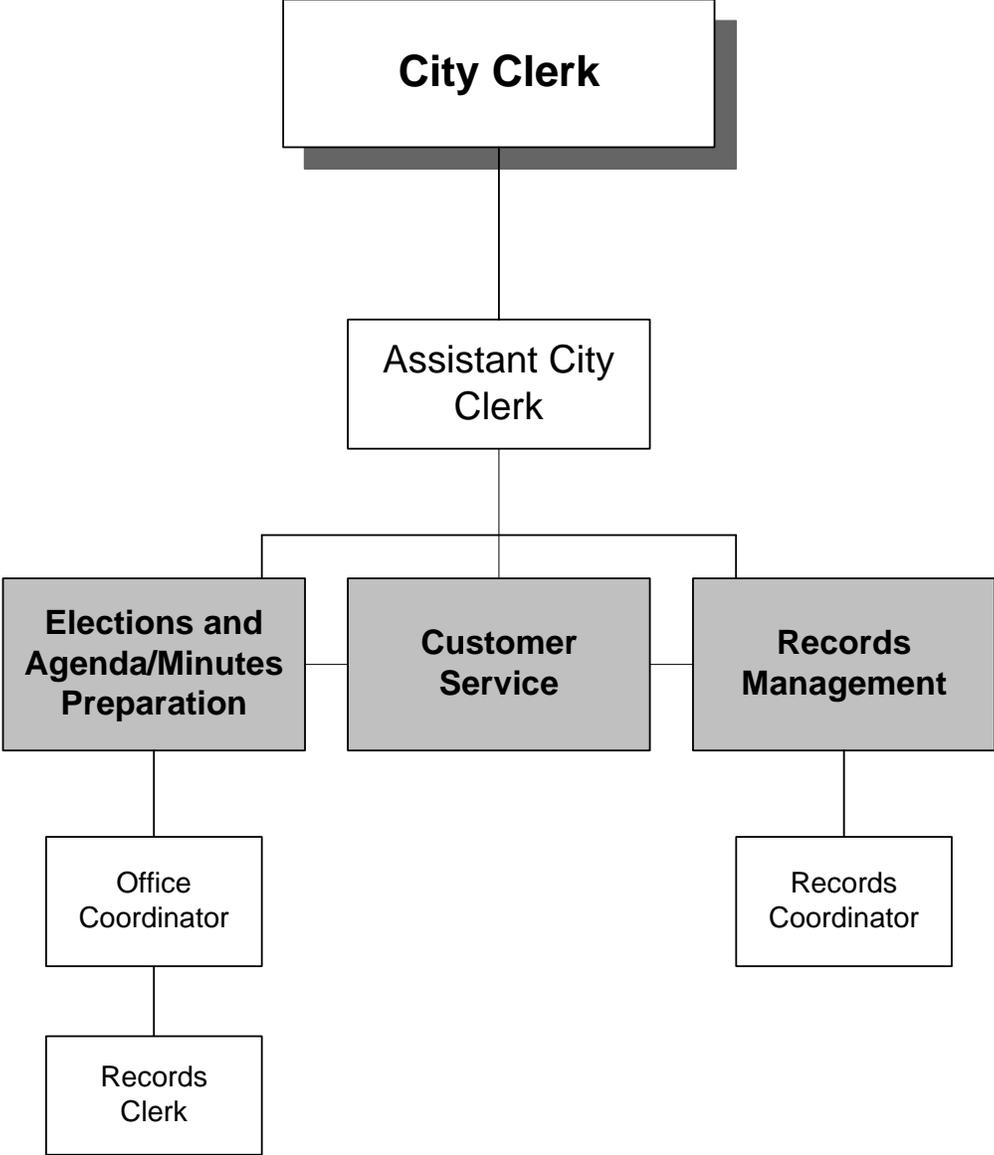
Decrease funds for Citizen Education Program

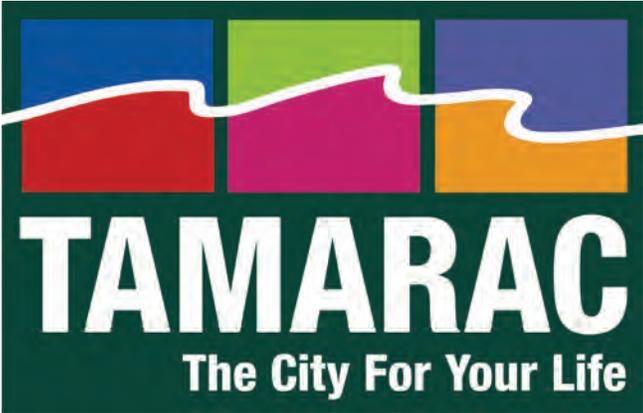
Decrease funds for training and other miscellaneous expenditures



# City Clerk

(5 Full Time)





## City Clerk Departmental Financial Summary

<b>Financial Summary--Department Revenues</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Passport Service Chgs	\$ 16,725	\$ 26,000	\$ 12,000	\$ (14,000)	-53.85%
<b>DEPARTMENT TOTALS</b>	<b>\$ 16,725</b>	<b>\$ 26,000</b>	<b>\$ 12,000</b>	<b>\$ (14,000)</b>	<b>-53.85%</b>

<b>Financial Summary--Category Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 376,735	\$ 493,040	\$ 436,245	\$ (56,795)	-11.52%
Operating Expenditures	180,919	317,125	122,810	(194,315)	-61.27%
<b>DEPARTMENT TOTALS</b>	<b>\$ 557,654</b>	<b>\$ 810,165</b>	<b>\$ 559,055</b>	<b>\$ (251,110)</b>	<b>-30.99%</b>

<b>Financial Summary--Program Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
City Clerk	\$ 557,654	\$ 810,165	\$ 559,055	\$ (251,110)	-30.99%
<b>DEPARTMENT TOTALS</b>	<b>\$ 557,654</b>	<b>\$ 810,165</b>	<b>\$ 559,055</b>	<b>\$ (251,110)</b>	<b>-30.99%</b>

## City Clerk (1300)

**Mission:**

To serve the public, City departments, and City Commission by efficiently providing relevant information regarding the many diverse functions that fall under the direction of this office and in conjunction with the City's Strategic Plan.

**Program Description:**

To provide assistance to all Departments and the public; to work closely with government partners and to keep abreast of current laws. To research and respond to public records requests, attend all City Commission meetings and other public meetings as necessary and prepare, distribute and retain official minutes. To manage Citywide records, legal advertisements and meeting notices. To provide information to residents and citizens and to prepare Commission agendas and backup. To work closely with the Broward County Supervisor of Elections to efficiently run City of Tamarac elections. To work with the Department of State on Passport Acceptance and to provide current and accurate information regarding Passport Applications.

**Goals & Objectives:**

In support for goal #1, Inclusive Community, provide information in English and Spanish; maintain partnerships with Broward County Supervisor of Elections and City Clerks from neighboring municipalities; keep current with regard to information relative to other governmental/business entities in order to disseminate accurate information to residents and citizens. In support of Goal #3, Dynamic Organizational Culture, work toward succession planning to make sure there is cross training between staff as well as educational opportunities to encourage certification and higher education for staff; empower employees to bring forth ideas to enhance customer service and processes; strive toward ethical behavior in accordance with the Florida Statutes, City Clerk Code of Ethics, and the Florida Association of City Clerks Code of Ethics.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Average # working days after Commission meetings to transcribe and publish City Commission meeting minutes	1.5	1.5	1.5	0	0%
Average # working days to acknowledge public records requests	N/A	1	1	0	0%
Average # working days to respond to public records requests where information is to be gathered from other departments	N/A	10	10	0	0%
Average # working days to respond to public records requests via e-mail where information is readily available to City Clerk staff	N/A	0.5	0.5	0	0%

## City Clerk (1300)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Passport Service Chgs	\$ 16,725	\$ 26,000	\$ 12,000	\$ (14,000)	-53.85%
<b>TOTALS</b>	<b>\$ 16,725</b>	<b>\$ 26,000</b>	<b>\$ 12,000</b>	<b>\$ (14,000)</b>	<b>-53.85%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 376,735	\$ 493,040	\$ 436,245	\$ (56,795)	-11.52%
Operating Expenditures	180,919	317,125	122,810	(194,315)	-61.27%
<b>TOTALS</b>	<b>\$ 557,654</b>	<b>\$ 810,165</b>	<b>\$ 559,055</b>	<b>\$ (251,110)</b>	<b>-30.99%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
City Clerk	1		
Assistant City Clerk	1		
Office Coordinator	1		
Records Coordinator	1		
Records Clerk	1		
<b>Total Personnel Complement</b>	<b>5</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

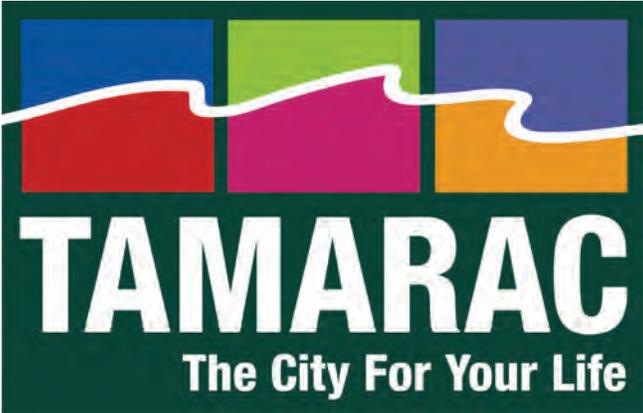
Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

##### **Operating Expenditures**

Decrease advertising expense; transferred to appropriate departments to properly record expenditures

Decrease in election costs



**Police Services/Broward Sheriff's Office (4120)  
Departmental Financial Summary**

<b>Financial Summary--Department Revenues</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Police Svc Ed Fees	\$ 4,577	\$ 4,000	\$ 4,600	\$ 600	15.00%
Commercial Vehicles	41,194	35,830	25,000	(10,830)	-30.23%
<b>DEPARTMENT TOTALS</b>	<b>\$ 45,771</b>	<b>\$ 39,830</b>	<b>\$ 29,600</b>	<b>\$ (10,230)</b>	<b>-25.68%</b>

<b>Financial Summary--Category Expenditures</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Personal Services	\$ 10,215	\$ 130,308	\$ -	\$ (130,308)	0.00%
Operating Expenditures	10,409,610	11,870,697	11,854,750	(15,947)	-0.13%
<b>DEPARTMENT TOTALS</b>	<b>\$ 10,419,825</b>	<b>\$ 12,001,005</b>	<b>\$ 11,854,750</b>	<b>\$ (146,255)</b>	<b>-1.22%</b>

<b>Financial Summary--Program Expenditures</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Police Services	\$ 10,419,825	\$ 12,001,005	\$ 11,854,750	\$ (146,255)	-1.22%
<b>DEPARTMENT TOTALS</b>	<b>\$ 10,419,825</b>	<b>\$ 12,001,005</b>	<b>\$ 11,854,750</b>	<b>\$ (146,255)</b>	<b>-1.22%</b>

## Police Services/Broward Sheriff's Office (4120)

**Mission:**

The Broward County Sheriff's Office Mission is to partner with the City of Tamarac to provide the highest level of professional public safety services to Broward County and the City of Tamarac.

**Program Description:**

The Broward County Sheriff's Office provides full-time law enforcement services to the City of Tamarac and fifteen other municipalities in Broward County. The current Police Service Agreement negotiated between the BSO and the City of Tamarac expired September 30, 2009; a renewal of the Police Services Agreement is being negotiated. The Tamarac District currently has 92 budgeted positions to include a District Chief, two Lieutenants, eight Sergeants, sixty-five deputies, 13 Community Service Aides and three non-sworn support positions.

**Goals & Objectives:**

In support of Goal #2 "Strong Economy in a Healthy Environment", BSO-Tamarac will attempt to increase the use of technology to accomplish the overall mission in a more efficient manner. In support of Goal #4 "Clear Communication", BSO-Tamarac will continually work towards sustaining an open dialogue with the community through the attendance at community, business and Homeowner Association meetings throughout Tamarac. In support of Goal #5 "A Vibrant Community", BSO-Tamarac will provide professional law enforcement services to ensure communities remain safe and attractive. An emphasis will be placed on high visibility pro-active operations.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
BSO-Tamarac will transition from Radio Frequency technology in the field, to Wireless AirCard Modems (measured in total # of Aircards)	82	84	84	0	0%
BSO-Tamarac will work towards increasing District participation in community outreach programs/meetings	119	120	125	5	4%
BSO-Tamarac will constantly increase high visibility Traffic and Corridor Operations	14	14	16	2	13%

## Police Services/Broward Sheriff's Office (4120)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Police Service Educ. Fees	\$ 4,577	\$ 4,000	\$ 4,600	\$ 600	15.00%
Commercial Vehicles	41,194	35,830	25,000	(10,830)	-30.23%
<b>TOTALS</b>	<b>\$ 45,771</b>	<b>\$ 39,830</b>	<b>\$ 29,600</b>	<b>\$ (10,230)</b>	<b>-25.68%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 10,215	\$ 130,308	\$ -	\$ (130,308)	0.00%
Operating Expenditures	10,409,610	11,870,697	11,854,750	(15,947)	-0.13%
<b>TOTALS</b>	<b>\$ 10,419,825</b>	<b>\$ 12,001,005</b>	<b>\$ 11,854,750</b>	<b>\$ (146,255)</b>	<b>-1.22%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
District Chief	1		
Executive Officer/Lieutenant	2		
Sergeant	8		
Deputy Sheriff	63		
School Resource Officer	2		
Community Service Aide	13		
Crime Analyst	1		
Clerical Assistant	2		
<b>Total Personnel Complement</b>	<b>92</b>	<b>0</b>	<b>0</b>

## Non-Departmental (9000)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 16,182	\$ 20,700	\$ 1,173,000	\$ 1,152,300	5566.67%
Operating Expenditures	901,140	1,204,710	1,057,220	(147,490)	-12.24%
Grants & Aid	500	-	-	-	0.00%
Transfer Out - Fire Rescue	6,776,500	5,258,810	5,385,603	126,793	2.41%
Transfer Out - General Capital	1,198,916	1,005,000	-	(1,005,000)	-100.00%
Transfer Out - Revenue Bond	2,580,300	2,601,700	2,572,300	(29,400)	-1.13%
Transfer Out - Utilities	20,000	-	-	-	0.00%
Transfer Out - Building Fund	-	595,086	-	(595,086)	-100.00%
Transfer Out - Grants	10,399	200,000	-	(200,000)	-100.00%
Contingency/Other Uses	25,197	647,080	2,662,816	2,015,736	311.51%
<b>TOTALS</b>	<b>\$ 11,529,134</b>	<b>\$ 11,533,086</b>	<b>\$ 12,850,939</b>	<b>\$ 1,317,853</b>	<b>11.43%</b>

**Major Variances:**

**Personal Services**

Budget for fire insurance premium tax for Chapter 175 & 185 funds (+ 10%)

Service award incentives for annual service awards given to employees transferred from Human Resources

**Operating Expenditures**

Increase funds for financial advisor; transferred from Finance

Decrease funds for contractual services, supplies and storm emergency prep

**Other Uses**

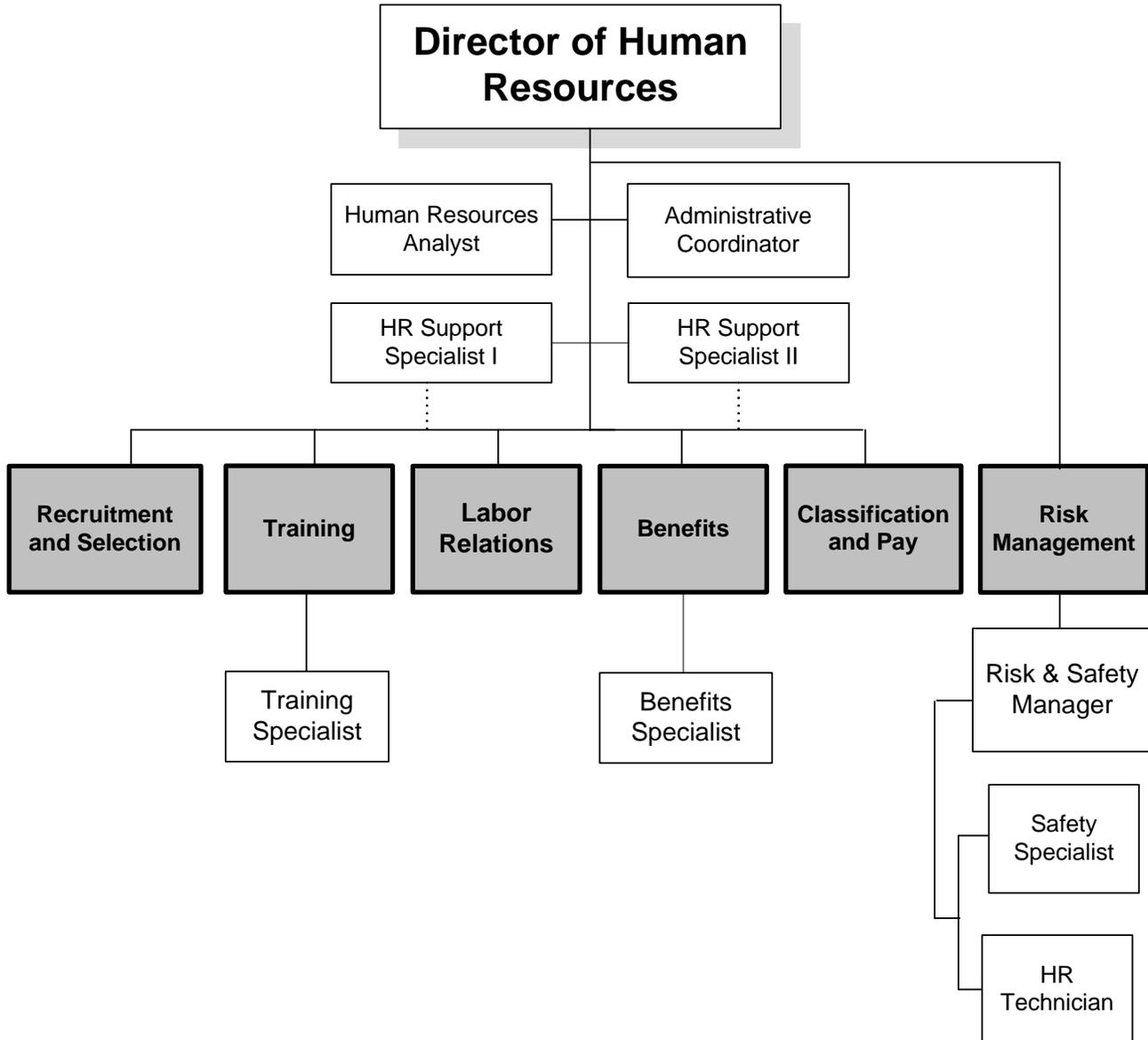
Increase funds for fire rescue fund transfer to cover the expenditures of the Fire Rescue Department

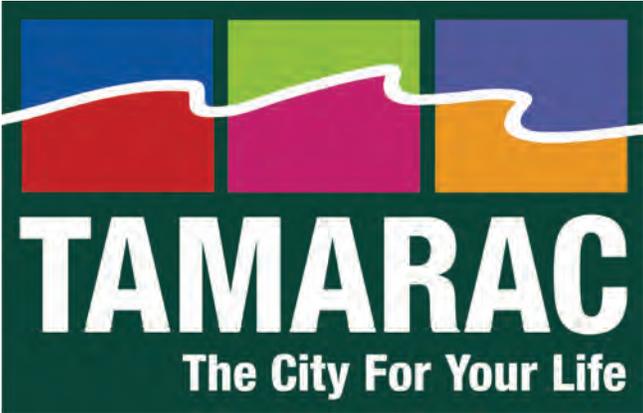
Decrease funds for capital fund transfer, grants fund transfer and contingency

Decrease funds for revenue bond fund transfer; decrease in payment

# Human Resources Department

(10 Full Time)





## Human Resources Departmental Financial Summary

<b>Financial Summary--Department Revenues</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Insurance Service Fees	\$ 2,505,300	\$ 2,152,480	\$ 1,233,250	\$ (919,230)	-42.71%
Interest Earnings	108,269	109,370	90,000	(19,370)	-17.71%
Miscellaneous Revenues	21,616	15,000	15,000	-	0.00%
Appropriated Fund Balance - Risk	-	1,675	562,903	561,228	0.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 2,635,185</b>	<b>\$ 2,278,525</b>	<b>\$ 1,901,153</b>	<b>\$ (377,372)</b>	<b>-16.56%</b>

<b>Financial Summary--Category Expenditures</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Personal Services	\$ 1,061,236	\$ 1,060,530	\$ 1,107,956	\$ 47,426	4.47%
Operating Expenditures	1,361,225	2,010,822	1,870,934	(139,888)	-6.96%
Transfer out to General Fund	159,800	164,590	93,130	(71,460)	-43.42%
Capital Outlay	3,204	-	-	-	0.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 2,585,465</b>	<b>\$ 3,235,942</b>	<b>\$ 3,072,020</b>	<b>\$ (163,922)</b>	<b>-5.07%</b>

<b>Financial Summary--Program Expenditures</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Human Resources	\$ 917,284	\$ 957,417	\$ 903,008	\$ (54,409)	-5.68%
Risk Management	1,668,181	2,278,525	2,169,012	(109,513)	-4.81%
<b>DEPARTMENT TOTALS</b>	<b>\$ 2,585,465</b>	<b>\$ 3,235,942</b>	<b>\$ 3,072,020</b>	<b>\$ (163,922)</b>	<b>-5.07%</b>

## Human Resources (1710/1720)

**Mission:**

The Human Resources Department provides excellence in human resources leadership in support of the departments and employees in Tamarac. Our primary mission is to support the City in delivering excellent services to our community by recruiting, hiring, training and retaining the best workforce in the region.

**Program Description:**

The major services provided by the Department include: recruitment and selection, job classification and pay, benefits design, negotiation and administration, safety and risk management, staff training and development, policy development and implementation, labor and employee relations, contract development, negotiation and administration, and management assistance on all human resources issues. The Department ensures that the City is in compliance with local, state and federal laws.

**Goals & Objectives:**

The Department's goals include the recruitment and retention of qualified City employees to fill the number and variety of positions required to provide services to citizens and to provide the necessary technical, supervisory and management development training to City employees. Another important goal for the department is assisting in the creation of a City-wide work environment which empowers employees to work to their maximum potential.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Regular employees hired who have successfully completed their initial probationary period	98%	95%	95%	0%	0%
Individuals who rate their training program as satisfactorily meeting their objectives	96%	96%	99%	3%	3%
Employees and/or labor issues resolved prior to arbitration, administrative agency review, or litigation	100%	95%	95%	0%	0%
Employees who responded in a survey that they were satisfied or very satisfied with their employment	81%	N/A	83%	N/A	N/A

## Human Resources (1710/1720)

Financial Summary--Program Expenditures					
	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Personal Services	\$ 731,082	\$ 718,020	\$ 742,558	\$ 24,538	3.42%
Operating Expenditures	182,998	239,397	160,450	(78,947)	-32.98%
Capital Outlay	3,204	-	-	-	0.00%
<b>TOTALS</b>	<b>\$ 917,284</b>	<b>\$ 957,417</b>	<b>\$ 903,008</b>	<b>\$ (54,409)</b>	<b>-5.68%</b>

Personnel Complement			
Position Title	Full Time	Part Time	Temp
Director of Human Resources	1		
Human Resources Analyst	1		
Training Specialist	1		
Benefits Specialist	1		
Administrative Coordinator	1		
HR Support Specialist II	1		
HR Support Specialist I	1		
<b>Total Personnel Complement</b>	<b>7</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Vacant Assistant HR Director position not funded in FY 2010 and removed from Personnel Complement.

**Operating Expenditures**

- Decrease funds for employment agency fees
- Transfer funds for employee incentives to Non-Departmental for proper accounting purposes -\$13,000
- Decrease funds for educational assistance -\$10,000

## Risk Management (8401)

**Mission:**

To protect the physical, financial, and personnel assets of the City of Tamarac through the identification and analysis of risk, the implementation of loss control programs, and the selection of risk transfer and financing techniques.

**Program Description:**

The Division administers the City's Insurance programs covering property, liability, and worker's compensation. The Division also administers the City's safety programs and ensures that the City is in compliance with local, state, and federal laws. The major services provided by the Division include: insurance coverage acquisition, contract review, safety program development, employee training and education, claims management, and minimizing loss potentials by advising user groups on risk identification, evaluation, and control.

**Goals & Objectives:**

In support of goal #2, Strong Economy in a Healthy Environment, the Division will continue to refine assertive claims handling and premium negotiation strategies to reduce claims costs and maintain adequate, yet cost effective insurance coverage for the City. In support of Goal #3, Dynamic Organizational Culture, the Division will provide support to employees and their managers to collaborate to find cost effective solutions to workforce issues, gain technical skills, and strive for a safe workplace. In support of Goal #5, A Vibrant Community, the Division will provide support services to the Departments to design and maintain safe and attractive events and communities while protecting the City's assets.

Performance Measures	Actual FY 09	Forecast FY 10	Budget FY 11	Change	% Change
Reduce the number of incidents per 100,000 miles driven	3.6	3.7	3.5	-0.2	-6%
Maintain or reduce the Workers' Compensation case average cost per incidents.	\$3,977	\$3,000	\$3,500	\$500	14%
Reduce the Workers' Compensation incident rate per \$100,000 of Payroll	0.28	0.27	0.25	-0.02	-8%
Workers' Compensation Experience Modifier	0.79	0.87	0.90	0.03	3%

## Risk Management (8401)

### Financial Summary–Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Insurance Service Fees	\$ 2,505,300	\$ 2,152,480	\$ 1,233,250	\$ (919,230)	-42.71%
Worker's Comp Fees	-	-	267,859	267,859	100.00%
Interest Earnings	108,269	109,370	90,000	(19,370)	-17.71%
Miscellaneous Revenues	21,616	16,675	577,903	561,228	3365.69%
<b>TOTALS</b>	<b>\$ 2,635,185</b>	<b>\$ 2,278,525</b>	<b>\$ 2,169,012</b>	<b>\$ (109,513)</b>	<b>-4.81%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 330,154	\$ 342,510	\$ 365,398	\$ 22,888	6.68%
Operating Expenditures	1,338,027	1,936,015	1,803,614	(132,401)	-6.84%
<b>TOTALS</b>	<b>\$ 1,668,181</b>	<b>\$ 2,278,525</b>	<b>\$ 2,169,012</b>	<b>\$ (109,513)</b>	<b>-4.81%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Risk and Safety Manager	1		
Safety Specialist	1		
HR Technician	1		
<b>Total Personnel Complement</b>	<b>3</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

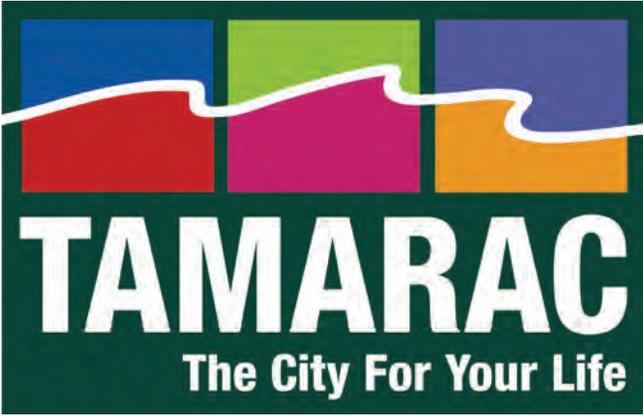
##### **Operating Expenditures**

Decrease premiums for property/liability -\$100,000

Decrease funds for workers' compensation claims primarily due to funding availability via reserves from claims -\$187,000

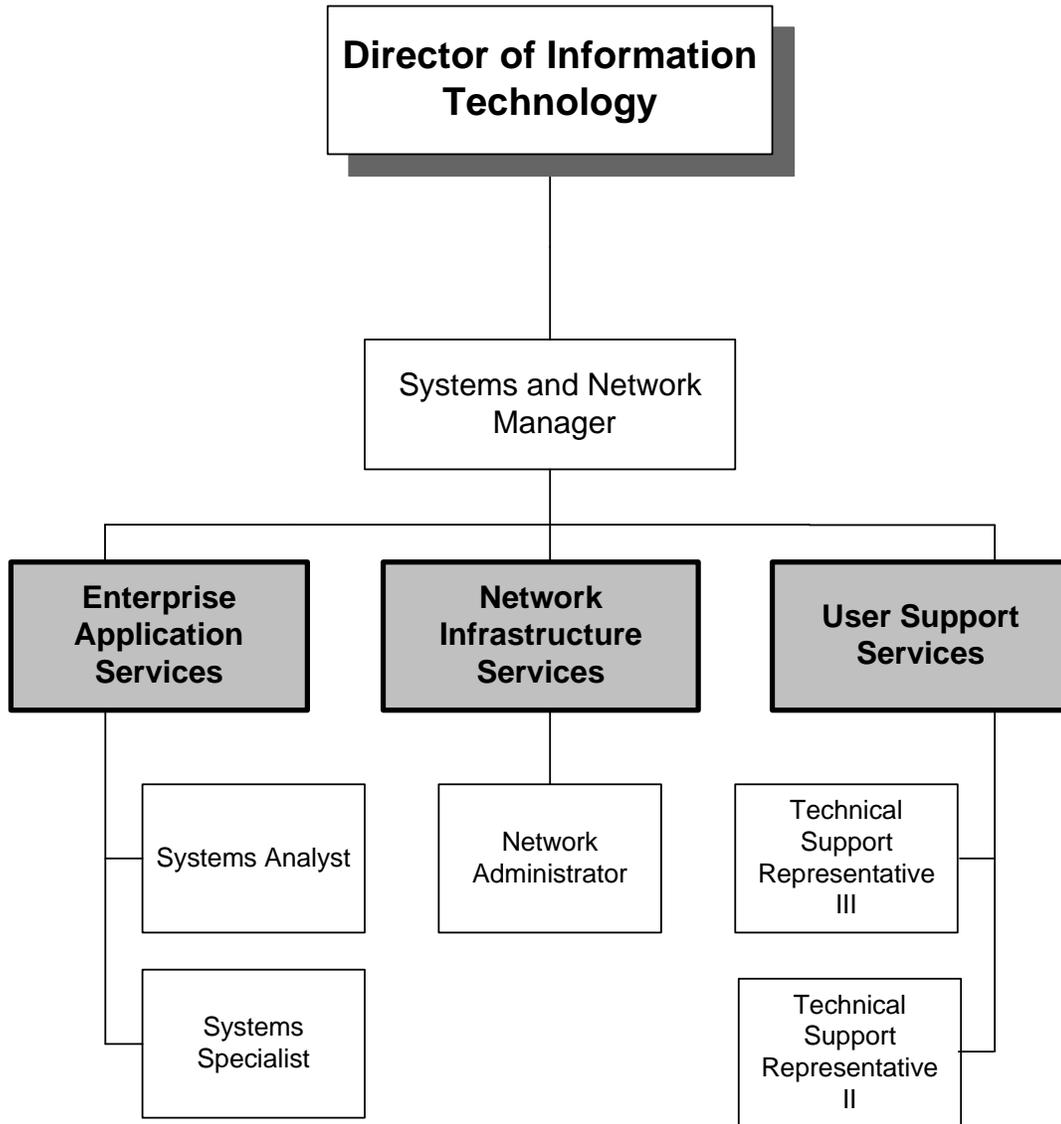
Decrease funds for travel, training, supplies and other miscellaneous expenditures

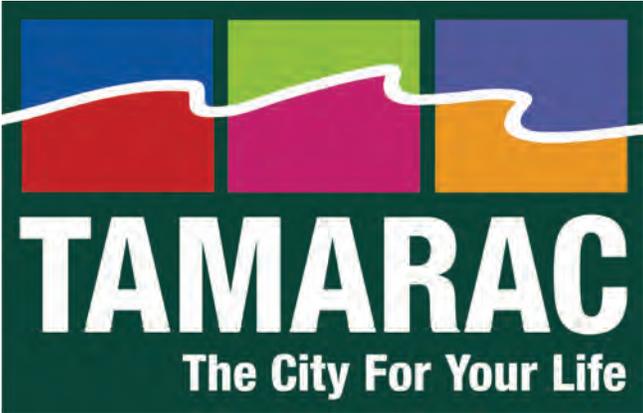
Reduction in administrative service charge to General Fund due to re-evaluation of full cost allocation -\$72,000



# Information Technology Department

(7 Full Time)





## Information Technology Departmental Financial Summary

### Financial Summary--Department Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Telecommunications Tower	\$ 562,145	\$ 590,000	\$ 662,000	\$ 72,000	12.20%
<b>DEPARTMENT TOTALS</b>	<b>\$ 562,145</b>	<b>\$ 590,000</b>	<b>\$ 662,000</b>	<b>\$ 72,000</b>	<b>12.20%</b>

### Financial Summary--Category Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 766,690	\$ 788,648	\$ 832,832	\$ 44,184	5.60%
Operating Expenditures	290,026	618,950	445,800	(173,150)	-27.97%
Capital Outlay	106,339	110,822	-	(110,822)	-100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,163,055</b>	<b>\$ 1,518,420</b>	<b>\$ 1,278,632</b>	<b>\$ (239,788)</b>	<b>-15.79%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
IT Operations	\$ 1,163,055	\$ 1,518,420	\$ 1,278,632	\$ (239,788)	-15.79%
<b>DEPARTMENT TOTALS</b>	<b>\$ 1,163,055</b>	<b>\$ 1,518,420</b>	<b>\$ 1,278,632</b>	<b>\$ (239,788)</b>	<b>-15.79%</b>

## Information Technology (8100)

**Mission:**

To provide high quality technology services to City Departments, in the delivery of government services to the public.

**Program Description:**

The Information Technology Department (IT) works with all City Departments in an effort to make effective use of technology, to provide users with service and support and to ensure the availability and reliability of computer systems. IT maintains a robust enterprise network and telephone system as well as the underlying infrastructure consisting of a high speed fiber optic network, wireless communications, and server-class computer systems that enable the City to provide high quality services to our customers. Disaster recovery planning and provision for business continuity are part of the IT Department's responsibilities along with on-going technology training services.

**Goals & Objectives:**

The City of Tamarac is committed to utilizing technology to automate the delivery of services and information and to provide up to date information to the community, as stated in Goal #2 and Goal #4 of the City's Strategic Plan. It is crucial that computer systems and software operate reliably and without interruption to enable the City Departments to consistently provide customers with excellent service.

The Information Technology Department strives to provide the City staff with the appropriate technology tools to deliver the best possible services to citizens. As the system replacement cycles get extended, IT Department will endeavor to maintain its technology at optimal status to minimize service interruptions and downtime.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percentage of user support requests resolved the same day	95%	81.46%	74.47%	-7%	-9%
Average time to completion of IT HelpDesk requests (hrs)	0%	40%	30%	-10%	-33%
Backup Success Rate	0%	90%	95%	5%	5%
Percentage of time systems available during regular business hours	98%	99%	100%	1%	1%
Customer Satisfaction (Transactional Survey)	0%	90%	95%	5%	5%
Number of personal computers supported	400	367	410	43	10%

## Information Technology (8100)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Telecommunications Tower	\$ 562,145	\$ 590,000	\$ 662,000	\$ 72,000	12.20%
<b>TOTALS</b>	<b>\$ 562,145</b>	<b>\$ 590,000</b>	<b>\$ 662,000</b>	<b>\$ 72,000</b>	<b>12.20%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 766,690	\$ 788,648	\$ 832,832	\$ 44,184	5.60%
Operating Expenditures	290,026	618,950	445,800	(173,150)	-27.97%
Capital Outlay/Other	106,339	110,822	-	(110,822)	-100.00%
<b>TOTALS</b>	<b>\$ 1,163,055</b>	<b>\$ 1,518,420</b>	<b>\$ 1,278,632</b>	<b>\$ (239,788)</b>	<b>-15.79%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Director of Information Technology	1		
Systems and Network Manager	1		
Network Administrator	1		
Systems Analyst	1		
Systems Specialist	1		
Technical Support Representative III	1		
Technical Support Representative II	1		
<b>Total Personnel Complement</b>	<b>7</b>	<b>0</b>	<b>0</b>

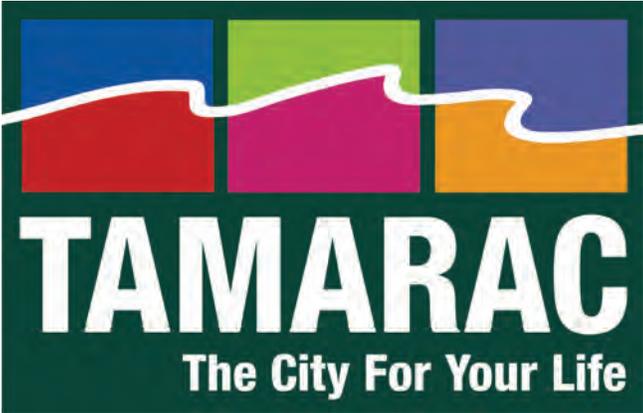
#### Major Variances:

##### **Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Vacant Administrative Coordinator position not funded in FY 2010 and removed from Personnel Complement.

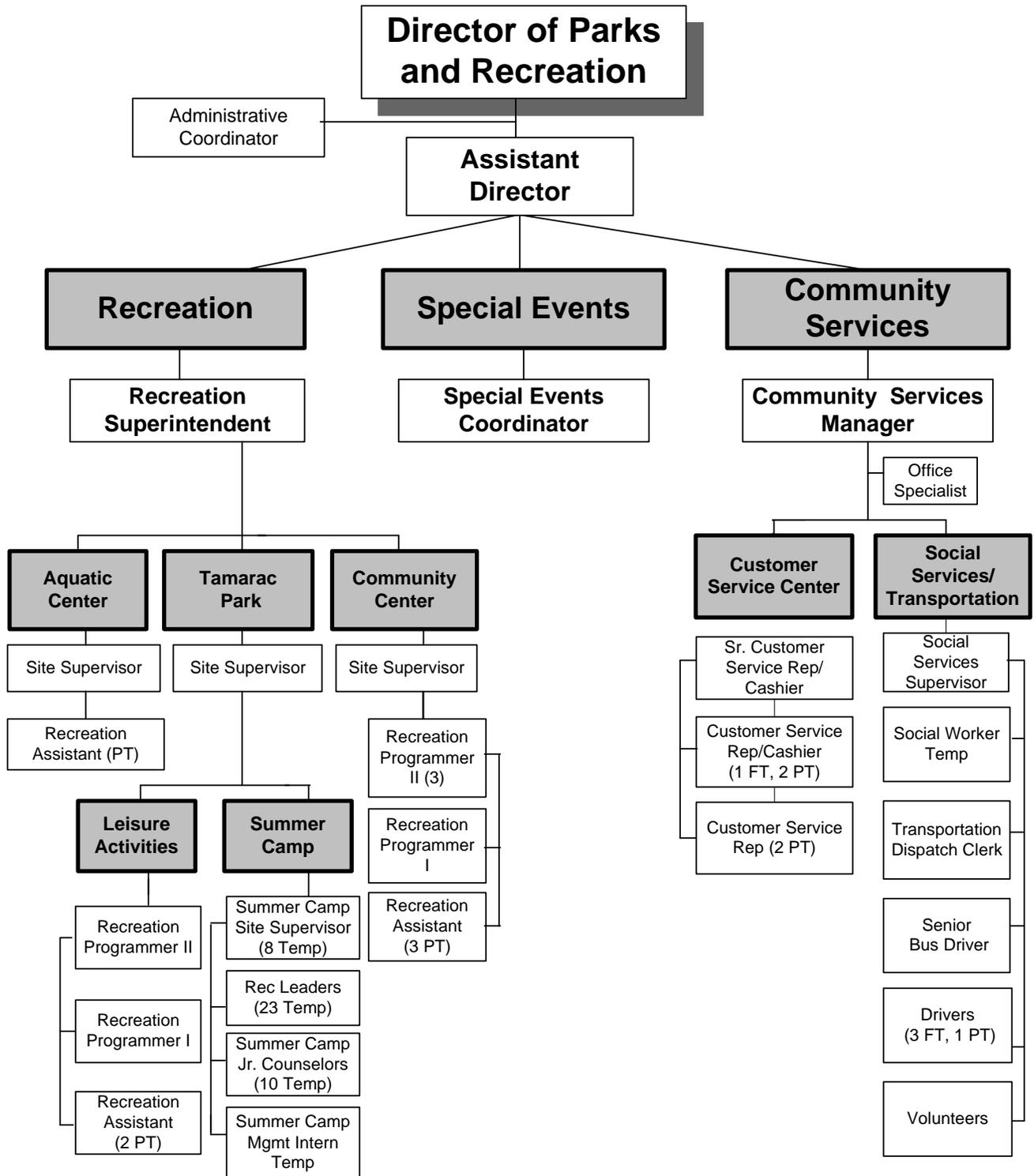
##### **Operating Expenditures**

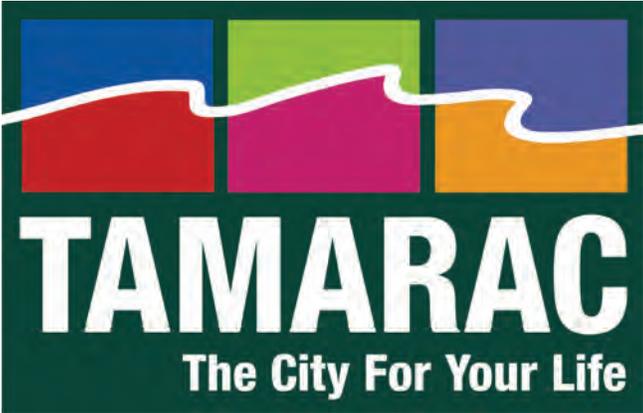
- Increase funds for R&M service contract to cover an annual agreement to support Microsoft programs
- Decrease funds for employee agency fees
- Decrease funds for travel & training
- Increase funds for cell tower R&M
- Decrease funds for software, computer supplies and other miscellaneous expenditures



# Parks and Recreation Department

(24 Full Time, 11 Part Time, 43 Temporary)





## Parks and Recreation Departmental Financial Summary

<b>Financial Summary--Department Revenues</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
After-School Program	\$ -	\$ -	\$ 51,000	\$ 51,000	100.00%
Summer Camp Fees	172,633	200,000	180,000	(20,000)	-10.00%
Activity Fees	30,072	24,000	30,000	6,000	25.00%
Youth Activity Fees	8,359	13,200	8,000	(5,200)	-39.39%
Adult Trip Fees	10,025	35,000	20,000	(15,000)	-42.86%
Fitness Activity Fees	107,644	147,900	100,000	(47,900)	-32.39%
Instructional Class Fees	86,400	142,000	95,000	(47,000)	-33.10%
Senior Program Fees	19,700	26,000	19,000	(7,000)	-26.92%
Sponsorship Fees	500	5,000	10,000	5,000	100.00%
Non-Resident Fees	7,354	5,900	5,900	-	0.00%
Recreation Spec. Events	3,087	3,500	3,500	-	0.00%
Turkey Trot 5K Race	34,065	37,700	35,000	(2,700)	-7.16%
Facility Rentals	38,210	40,000	40,000	-	0.00%
Shelter Rentals	15,545	15,500	15,500	-	0.00%
Aquatic Admission Fees	53,217	59,800	50,000	(9,800)	-16.39%
Aquatic Program Fees	14,797	24,500	15,000	(9,500)	-38.78%
Aquatic Concess. Sales	15,874	29,200	17,500	(11,700)	-40.07%
Rents/Aquatic Facility	6,167	9,000	9,000	-	0.00%
Mass Transit/Broward	52,172	44,640	30,480	(14,160)	-31.72%
Bus Service Fee	6,546	7,000	6,500	(500)	-7.14%
Soc Serv Transport Fee	16,370	21,000	18,000	(3,000)	-14.29%
Lien Searches	75,010	54,660	105,000	50,340	92.10%
<b>DEPARTMENT TOTALS</b>	<b>\$ 773,747</b>	<b>\$ 945,500</b>	<b>\$ 813,380</b>	<b>\$ (132,120)</b>	<b>-13.97%</b>

<b>Financial Summary--Category Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 2,640,235	\$ 2,673,270	\$ 2,412,266	\$ (261,004)	-9.76%
Operating Expenditures	1,179,720	1,335,500	1,260,430	(75,070)	-5.62%
Capital Outlay	91,477	31,545	-	(31,545)	-100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 3,911,432</b>	<b>\$ 4,040,315</b>	<b>\$ 3,672,696</b>	<b>\$ (367,619)</b>	<b>-9.10%</b>

<b>Financial Summary--Program Expenditures</b>					
	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Administration	\$ 2,122,761	\$ 2,315,955	\$ 2,128,368	\$ (187,587)	-8.10%
Aquatics	801,960	668,220	677,588	9,368	1.40%
Social Services	146,583	160,610	170,481	9,871	6.15%
Transportation	434,286	465,330	374,227	(91,103)	-19.58%
Customer Service	405,842	430,200	322,032	(108,168)	-25.14%
<b>DEPARTMENT TOTALS</b>	<b>\$ 3,911,432</b>	<b>\$ 4,040,315</b>	<b>\$ 3,672,696</b>	<b>\$ (367,619)</b>	<b>-9.10%</b>

## Recreation (7010)

**Mission:**

To provide safe, fun and lifelong leisure activities to enhance quality of life with diverse programs and facilities for the residents of Tamarac to meet their cultural, social, physical wellness and recreation needs.

**Program Description:**

The Recreation Division provides a variety of programs, events and services designed to make a difference and improve the quality of life by providing fitness and wellness activities, athletic programs, youth and teen classes, educational sessions, summer camp, special events, and cultural activities.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community, the Division will provide diverse programs and services that meet the needs of an increasingly diverse community, to include youth, families and seniors. In addition, the Division will increase partnerships that will allow us to expand recreation and special event programming. In support of Goal #2, Strong Economy, the Division will identify and secure alternative funding sources to maintain excellent services by partnering with local businesses, regional and national organizations to obtain sponsorships and grants. In support of Goal # 4, Clear Communication, the Division will increase awareness and encourage participation of programs and services by enhancing visibility through recognition and promotional materials. In addition, the Division will continue to improve their services by conducting ongoing surveys, comment cards, community meetings and outreach programs.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
In-kind and dollar value of partnerships and sponsorships achieved	\$500	\$15,000	\$16,000	\$1,000	6%
Percentage of programs at participant capacity	62%	65%	70%	0.05	7%
Percentage of program participants rating service as meets or exceeds expectations	N/A	N/A	90%	N/A	N/A
% of time active space (ball field, mtg rooms) in use	N/A	53%	60%	0.07	12%

## Recreation (7010)

### Financial Summary--Program Revenues

	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
After-School Program	\$ -	\$ -	\$ 51,000	\$ 51,000	100.00%
Summer Camp Fees	172,633	200,000	180,000	(20,000)	-10.00%
Activity Fees	30,072	24,000	30,000	6,000	25.00%
Youth Activity Fees	8,359	13,200	8,000	(5,200)	-39.39%
Adult Trip Fees	10,025	35,000	20,000	(15,000)	-42.86%
Fitness Activity Fees	107,644	147,900	100,000	(47,900)	-32.39%
Instructional Class Fees	86,400	142,000	95,000	(47,000)	-33.10%
Senior Program Fees	19,700	26,000	19,000	(7,000)	-26.92%
Sponsorship Fees	500	5,000	10,000	5,000	100.00%
Non-Resident Fees	7,354	5,900	5,900	-	0.00%
Recreation Spec. Events	3,087	3,500	3,500	-	0.00%
Turkey Trot 5K Race	34,065	37,700	35,000	(2,700)	-7.16%
Facility Rentals	38,210	40,000	40,000	-	0.00%
Shelter Rentals	15,545	15,500	15,500	-	0.00%
<b>TOTALS</b>	<b>\$ 533,594</b>	<b>\$ 695,700</b>	<b>\$ 561,900</b>	<b>\$ (133,800)</b>	<b>-19.23%</b>

### Financial Summary--Program Expenditures

	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Personal Services	\$ 1,519,152	\$ 1,611,910	\$ 1,514,528	\$ (97,382)	-6.04%
Operating Expenditures	543,359	672,500	613,840	(58,660)	-8.72%
Capital Outlay	60,250	31,545	-	(31,545)	0.00%
<b>TOTALS</b>	<b>\$ 2,122,761</b>	<b>\$ 2,315,955</b>	<b>\$ 2,128,368</b>	<b>\$ (187,587)</b>	<b>-8.10%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Director of Parks & Recreation	1		
Assistant Director of Parks & Recreation	1		
Recreation Superintendent	1		
Site Supervisor	2		
Special Events Coordinator	1		
Recreation Programmer II	4		
Administrative Coordinator	1		
Recreation Programmer I	2		
Recreation Assistant		5	
<b>Seasonal Employees:</b>			
Summer Camp Site Supervisor			8
Summer Camp Recreation Leader II			10
Summer Camp Recreation Leader I			13
Summer Camp Junior Counselor			10
Summer Camp Management Intern			1
<b>Total Personnel Complement</b>	<b>13</b>	<b>5</b>	<b>42</b>

#### Major Variances:

##### **Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Reduction of Recreation Assistant position.
- Reduction of Office Specialist P/T position.
- Reduction of Special Events Manager position.

##### **Operating Expenditures**

- Decrease funds for recreational instructors
- Decrease funds for electricity dues to saving in solar panels
- Increase funds for advertising; transferred from City Clerk to properly account for expenditures
- Decrease funds for both adult trips, youth services, and employee social events expenditures
- Decrease funds for equipment, supplies and other miscellaneous expenditures

## Aquatic Center\* (7030)

**Mission:**

To provide safe, fun and lifelong leisure activities to enhance quality of life with diverse programs and facilities for the residents of Tamarac to meet their cultural, social, physical wellness and recreation needs.

**Program Description:**

The Aquatics Center features a 25 meter x 25 yard heated pool with zero depth entry, a large waterslide, a children's area which includes a sprayground, three small waterslides and water animals, a pavilion that accommodates up to 75 people and a concession stand. The Wellness aspect of the Center includes a 3,000 square foot state of the art Fitness Center with treadmills, cross trainers, stationary bikes, weight machines, and free weights. The facility offers swim lessons, water aerobic classes, and personal training sessions.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community, the Division will provide aquatic and fitness programs for all ages to encompass the increasingly diverse population of the City. In support of Goal #2, Strong Economy, the Division will seek additional revenue producing programs and activities. In support of Goal # 4, Clear Communication, the Division will increase awareness and encourage participation of programs and services by enhancing visibility through recognition and promotional materials. In addition, the Division will continue to improve their services by conducting ongoing surveys, comment cards, community meetings and outreach programs.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Number of swim lesson participants during the year	460	725	850	125	15%
Percentage of programs at participant capacity	80%	80%	82%	0.02	2%
Percentage of Aquatic/Fitness program participants rating service as or exceeds expectations	N/A	N/A	90%	N/A	N/A

\*Division renamed in FY 2010 to Aquatic Center from Parks Maintenance

## Aquatic Center (7030)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Aquatic Admission Fees	\$ 53,217	\$ 59,800	\$ 50,000	\$ (9,800)	-16.39%
Aquatic Program Fees	14,797	24,500	15,000	(9,500)	-38.78%
Aquatic Concess. Sales	15,874	29,200	17,500	(11,700)	-40.07%
Rents/Aquatic Facility	6,167	9,000	9,000	-	0.00%
<b>TOTALS</b>	<b>\$ 90,055</b>	<b>\$ 122,500</b>	<b>\$ 91,500</b>	<b>\$ (31,000)</b>	<b>-25.31%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 246,258	\$ 110,570	\$ 119,938	\$ 9,368	8.47%
Operating Expenditures	555,702	557,650	557,650	-	0.00%
<b>TOTALS</b>	<b>\$ 801,960</b>	<b>\$ 668,220</b>	<b>\$ 677,588</b>	<b>\$ 9,368</b>	<b>1.40%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Site Supervisor	1		
Recreation Assistant		1	
<b>Total Personnel Complement</b>	<b>1</b>	<b>1</b>	<b>0</b>

**Major Variances:**

**Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

**Operating Expenditures**

Decrease funds for miscellaneous expenditures

## Social Services (7040)

**Mission:**

The office of Social Services seeks to enhance the quality of life for Tamarac residents through the provision of community-based support services that is committed to making a difference in the lives of individuals, families and our community.

**Program Description:**

The office of Social Services provides a full range of quality support services for our customers including information and referral, outreach, preventative health and wellness activities, community education, social interaction opportunities and financial assistance designed to achieve results. The use of partnerships is an integral part of support for programming of social services activities.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community, the Division will provide programs and services that meet the needs of an increasingly diverse community including seniors, adults, youth and families. Informational materials on our programs and services will be available in English and Spanish to meet the growing diverse cultural changes in Tamarac. Additionally, the Division will increase community partnerships to expand health, wellness, referral services and education events. In support of Goal #4, Clear Communication, the Division will enhance visibility and encourage citizen participation by offering volunteer opportunities with local government and identifying needs, opportunities, and priorities for Tamarac residents through surveys, comment cards and outreach programs.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Social Service transactional survey (% of customers rating services that meet or exceed expectations)	N/A	95%	95%	0	0%
Percentage of clients receiving referrals and/or services	98%	98%	98%	0	0%
Volunteer satisfaction survey (% rating experience as meet or exceed expectations)	95%	97%	97%	0	0%
# of volunteer hours	6,700	7,900	8,000	100	1%

## Social Services (7040)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 135,764	\$ 146,260	\$ 155,881	\$ 9,621	6.58%
Operating Expenditures	10,819	14,350	14,600	250	1.74%
<b>TOTALS</b>	<b>\$ 146,583</b>	<b>\$ 160,610</b>	<b>\$ 170,481</b>	<b>\$ 9,871</b>	<b>6.15%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Social Services Supervisor	1		
Office Specialist	1		
Social Worker			1
<b>Total Personnel Complement</b>	<b>2</b>	<b>0</b>	<b>1</b>

**Major Variances:**

**Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

**Operating Expenditures**

Decrease funds for miscellaneous expenditures

## Transportation (7050)

**Mission:**

The Transportation Division seeks to enhance the quality of life and provide independence for Tamarac residents through the provision of quality and reliable transportation programs and services.

**Program Description:**

The City of Tamarac has an integrated transportation program that includes two types of transportation: para-transit and transit. The para-transit program provides transportation to medical appointments, grocery shopping and the V.A. Hospital within the City for residents that have no means of transportation. Transportation also provides route-based service throughout the City of Tamarac and service to special events outside of the City.

**Goals & Objectives:**

In support of Goal #1, Inclusive community, the Transportation Division will provide services to internal and external customers. The Division recognizes and meets the requests of Tamarac residents by identifying customer's needs, scheduling appointments within 4-5 days of original requests, and providing accurate pick up times by the drivers to those in need. The Division also assists other City departments by providing transportation services to City events. In support of Goal #4, Clear Communication, the Division will continue to improve their services by conducting ongoing surveys, comment cards and outreach. Program and service information will be communicated to our customers via the Tamarac website, Tam-A-Gram, flyers, community meetings and outreach programs.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Number of occupied seats per hour on the Broward County route-based transit system	7.4	7.7	8	0.3	4%
Para-transit customer transactional survey (% of customers rating services as meet or exceed expectations)	100%	99%	99%	0	0%
Transit route system customer transactional survey (% of customers rating services as meet or exceed expectations)	N/A	98%	98%	0	0%

## Transportation (7050)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Mass Transit/Broward	\$ 52,172	\$ 44,640	\$ 30,480	\$ (14,160)	-31.72%
Bus Service Fee	6,546	7,000	6,500	(500)	-7.14%
Soc Serv Transport Fee	16,370	21,000	18,000	(3,000)	-14.29%
<b>TOTALS</b>	<b>\$ 75,088</b>	<b>\$ 72,640</b>	<b>\$ 54,980</b>	<b>\$ (17,660)</b>	<b>-24.31%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 370,337	\$ 393,030	\$ 315,677	\$ (77,353)	-19.68%
Operating Expenditures	63,949	72,300	58,550	(13,750)	-19.02%
<b>TOTALS</b>	<b>\$ 434,286</b>	<b>\$ 465,330</b>	<b>\$ 374,227</b>	<b>\$ (91,103)</b>	<b>-19.58%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Senior Bus Driver	1		
Transportation Dispatch Clerk	1		
Bus Driver	3	1	
<b>Total Personnel Complement</b>	<b>5</b>	<b>1</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 20

Health Insurance budgeted at a 10% increase over FY 2010.

Reduction of Two (2) F/T Bus Driver positions.

Fund P/T Bus Driver position which was previously unfunded in FY 2010.

##### **Operating Expenditures**

Decrease funds for automotive supplies

Decrease funds for gasoline/diesel

Decrease funds for other miscellaneous expenditures

## Customer Service (7060)

### **Mission:**

To provide our customers with an exceptional customer service experience through the provision of efficient service for recreation and aquatic programs, social services and facility rentals.

### **Program Description:**

The Customer Service Division is responsible for quality delivery of Parks and Recreation program registrations, rentals and services, collection of fees and insuring accurate accounting of department revenue. The Division oversees the management of Rectrac, the Parks and Recreation program registration system, and Webtrac the online program registration system to accurately track program attendance, fees, revenue and facility usage.

### **Goals & Objectives:**

In support of Goal # 4, Clear Communication, the Customer Service staff provide a range of choices in service delivery methods including in-person at multiple locations, via telephone, via mail, or through advanced technology, such as electronic mail, the Internet and fax. In support of Goal # 1, Inclusive Community, the Division will continue to use customer feedback to identify performance improvement opportunities. In support to Goal # 3, Dynamic Organizational Culture, the Division will provide employees with training and development opportunities to foster exceptional customer service.

<b>Performance Measures</b>	<b>Actual FY 2009</b>	<b>Forecast FY 2010</b>	<b>Budget FY 2011</b>	<b>Change</b>	<b>% Change</b>
Customer Service transactional survey (% of customers rating services as meet or exceed expectations)	N/A	85%	85%	0	0%

## Customer Service (7060)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Lien Searches	\$ 75,010	\$ 54,660	\$ 105,000	\$ 50,340	92.10%
<b>TOTALS</b>	<b>\$ 75,010</b>	<b>\$ 54,660</b>	<b>\$ 105,000</b>	<b>\$ 50,340</b>	<b>92.10%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 368,724	\$ 411,500	\$ 306,242	\$ (105,258)	-25.58%
Operating Expenditures	5,891	18,700	15,790	(2,910)	-15.56%
Capital Outlay	31,227	-	-	-	0.00%
<b>TOTALS</b>	<b>\$ 405,842</b>	<b>\$ 430,200</b>	<b>\$ 322,032</b>	<b>\$ (108,168)</b>	<b>-25.14%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Community Services Manager	1		
Senior Customer Service Rep/Cashier	1		
Customer Service Representative/Cashier	1	2	
Customer Service Representative		2	
<b>Total Personnel Complement</b>	<b>3</b>	<b>4</b>	<b>0</b>

\*Customer Service is now fully funded in the General Fund with a cost allocation to the Utilities Fund.

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

One (1) Vacant P/T Customer Service Representative/Cashier position not funded in FY 2010 and removed from Personnel Complement.

Reduction of Vacant P/T Customer Service Representative/Cashier position.

Reduction of F/T Customer Service Representative II and addition of two P/T Customer Service Representatives.

Transfer of nine (9) positions responsible for Utility billing to Finance/Customer Service.

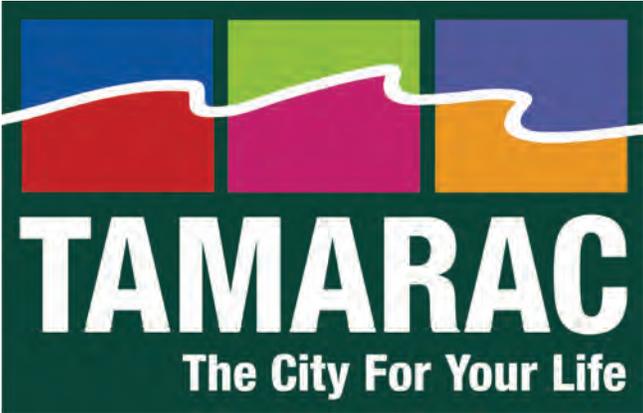
##### **Operating Expenditures**

Decrease funds for armor car pick up services; transferred portion to Utilities

Increase funds for credit card merchant fees; transferred from Finance

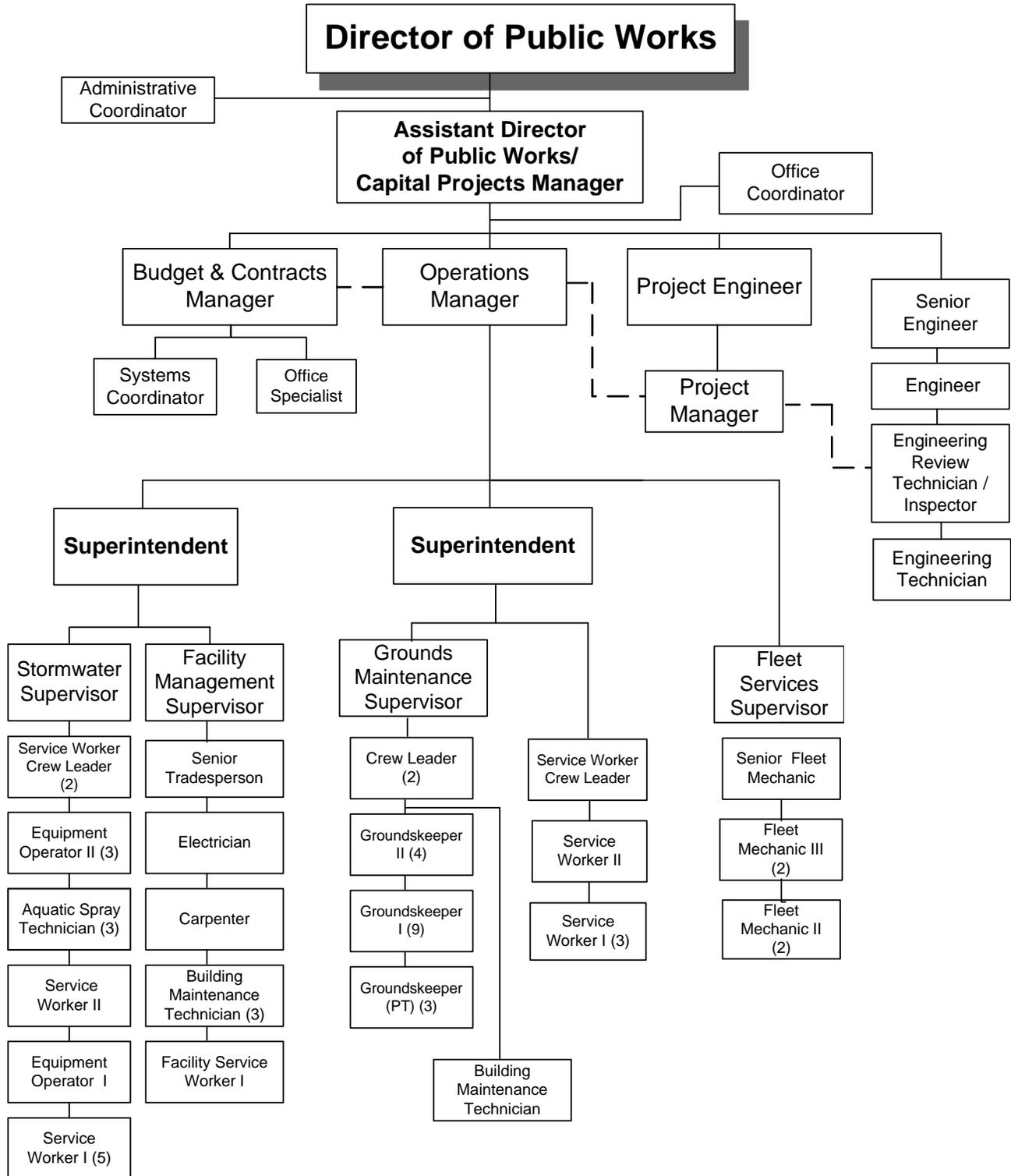
Increase funds for telephone service

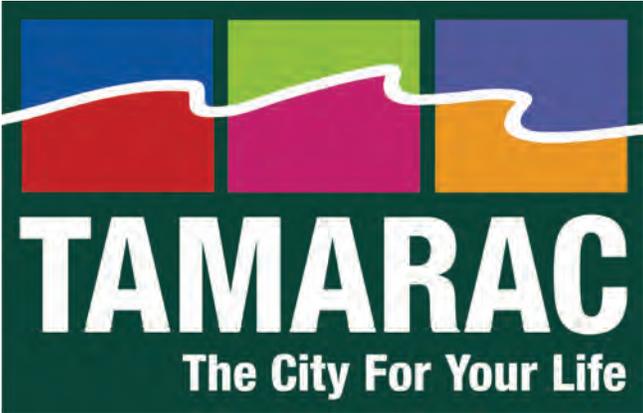
Decrease funds for credit card merchant fees paid for by Utilities fund



# Public Works Department

(68 Full Time, 3 Part Time)





**Public Works**  
**Departmental Financial Summary**

**Financial Summary--Department Revenues**

	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Engineering Fees	\$ 28,862	\$ 178,900	\$ 100,000	\$ (78,900)	-44.10%
Recycling	341,237	353,800	353,800	-	0.00%
Spec Assess/Impact Fees	4,671,149	4,809,500	4,953,790	144,290	3.00%
Miscellaneous Revenues	275,837	181,530	110,000	(71,530)	-39.40%
Appropriated Net Assets	-	1,338,737	627,399	(711,338)	-53.14%
<b>DEPARTMENT TOTALS</b>	<b>\$ 5,317,085</b>	<b>\$ 6,862,467</b>	<b>\$ 6,144,989</b>	<b>\$ (717,478)</b>	<b>-10.46%</b>

**Financial Summary--Category Expenditures**

	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Personal Services	\$ 5,172,052	\$ 5,661,360	\$ 5,238,835	\$ (422,525)	-7.46%
Operating Expenditures	5,338,912	5,640,204	4,909,210	(730,994)	-12.96%
Capital Outlay	322,737	4,027,132	2,053,500	(1,973,632)	-49.01%
Debt Service	128,529	362,700	403,400	40,700	11.22%
Contingency	-	177,046	36,462	(140,584)	-79.41%
Reserves	-	-	37,700	37,700	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 10,962,230</b>	<b>\$ 15,868,442</b>	<b>\$ 12,679,107</b>	<b>\$ (3,189,335)</b>	<b>-20.10%</b>

**Financial Summary--Program Expenditures**

	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Administration	\$ 381,303	\$ 410,870	\$ 418,821	\$ 7,951	1.94%
Engineering	517,265	473,350	300,628	(172,722)	-36.49%
Operations	974,265	741,870	615,282	(126,588)	-17.06%
Streets	1,060,952	1,277,860	1,204,708	(73,152)	-5.72%
Recycling	254,551	343,423	285,000	(58,423)	-17.01%
Facility Management	1,277,551	1,274,205	1,226,859	(47,346)	-3.72%
Fleet Management	446,028	2,843,117	923,306	(1,919,811)	-67.52%
Grounds Maintenance	1,895,156	2,173,980	2,013,314	(160,666)	-7.39%
Stormwater Operations	4,155,159	6,329,767	5,691,189	(638,578)	-10.09%
<b>DEPARTMENT TOTALS</b>	<b>\$ 10,962,230</b>	<b>\$ 15,868,442</b>	<b>\$ 12,679,107</b>	<b>\$ (3,189,335)</b>	<b>-20.10%</b>

## Administration (5001)

**Mission:**

To provide quality control for all Public Works activities with respect to cost efficiency and service delivery demands.

**Program Description:**

The Administration Division oversees all other Divisions of the Public Works Department, including responsibility for budget allocation and quality control. The Administration Division provides planning, professional management, supervision and coordination of various public services to ensure a level of service consistent with the mission of the City of Tamarac.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community, the Administration Division will seek to be the facilitator for the Public Works Department to assist with and enable the production of the best possible services for our internal customers, the residents, and visitors of the City of Tamarac. In support of Goal #3, Dynamic Organizational Culture, the Administration Division will further strive to create a positive and safe work environment for the employees of this Department.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percentage of employees receiving 30 or more hours of training annually	100%	100%	100%	0	0%

## Administration (5001)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 360,547	\$ 385,370	\$ 403,521	\$ 18,151	4.71%
Operating Expenditures	20,756	25,500	15,300	(10,200)	-40.00%
<b>TOTALS</b>	<b>\$ 381,303</b>	<b>\$ 410,870</b>	<b>\$ 418,821</b>	<b>\$ 7,951</b>	<b>1.94%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Director of Public Works	1		
Systems Coordinator*	0.5		
Administrative Coordinator	1		
<b>Total Personnel Complement</b>	<b>2.5</b>	<b>0</b>	<b>0</b>

\*Position split funded in FY 2011 between General Fund, 001 and Stormwater Fund, 410.

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

50% of Systems Coordinator position transferred to Stormwater

##### **Operating Expenditures**

Decrease funds for telephone service due to separation of funding to appropriate division

Decrease funds other miscellaneous expenditures

## Engineering (5002)

**Mission:**

To develop and implement technical solutions for the City's civil needs, including, but not limited to, pedestrian, roadway and drainage needs. Additionally, the Engineering Division, provides technical assistance and inspection services for development projects within the City of Tamarac.

**Program Description:**

The Engineering Division plans, designs, permits and inspects the construction of City capital projects. This Division also participates in the City's Development Review process and consequently reviews, permits, and inspects projects designed and constructed by private developers.

**Goals & Objectives:**

In support of Goal #1, Inclusive Community, the Engineering Division will seek to maintain its high level of customer service while providing technical assistance and inspection services to both internal and external customers. In support of Goal #5, A Vibrant Community, this Division will provide an efficient, streamlined permit process for the development community, which includes providing required development documents on the City's web site. Additionally, this Division will maintain accurate infrastructure records, drawings, plats and right-of-way maps as well as an accurate GIS system as it relates to Public Works infrastructure for the use of other Departments and citizens.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent Engineering Inspections completed within 1 day	99.3%	95%	95%	0	0%
Percent of engineering permit applications reviewed within 10 days	100%	100%	100%	0	0%
Percent Development Review Committee Packages reviewed within 10 Days	100%	100%	100%	0	0%

## Engineering (5002)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Engineering Fees	\$ 28,862	\$ 178,900	\$ 100,000	\$ (78,900)	-44.10%
<b>TOTALS</b>	<b>\$ 28,862</b>	<b>\$ 178,900</b>	<b>\$ 100,000</b>	<b>\$ (78,900)</b>	<b>-44.10%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 504,952	\$ 429,250	\$ 272,738	\$ (156,512)	-36.46%
Operating Expenditures	12,313	44,100	27,890	(16,210)	-36.76%
<b>TOTALS</b>	<b>\$ 517,265</b>	<b>\$ 473,350</b>	<b>\$ 300,628</b>	<b>\$ (172,722)</b>	<b>-36.49%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Project Engineer	1		
Engineer Review Technician	1		
Office Coordinator*	0.5		
<b>Total Personnel Complement</b>	<b>2.5</b>	<b>0</b>	<b>0</b>

\*Position split funded in FY 2011 between General Fund, 001 and Stormwater Fund, 410.

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Reduction of two (2) Engineering Construction Inspector positions.

50% of Office Coordinator transferred to Stormwater

##### **Operating Expenditures**

Decrease funds for engineering services

Decrease funds for office supplies and other miscellaneous expenditures

## Operations (5005)

### **Mission:**

To provide supervision and quality control for Public Works operational divisions and coordinate and manage capital improvement projects and activities as produced both internally and through outside contractors.

### **Program Description:**

The Operations Division provides administration, supervision, and coordination of the Public Works Department daily activities, including maintenance and capital projects. The Operations Division also handles and responds regularly to inquiries from elected officials, City staff, and the public in order to ensure the highest possible level of services.

### **Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Operations Division will devote its efforts to ensuring timely, efficient, and cost-effective management of Citywide capital improvement projects. In support of Goal #3, Dynamic Organizational Culture, this Division will work interdepartmentally to coordinate projects and ensure that work is completed properly and with due consideration to budget and time limits. Additionally, this Division will supervise the daily operations of the various Public Works Operational Divisions and to ensure that quality standards are met on a daily basis.

<b>Performance Measures</b>	<b>Actual FY 2009</b>	<b>Forecast FY 2010</b>	<b>Budget FY 2011</b>	<b>Change</b>	<b>% Change</b>
Percent of employees (field workers) holding certificates above minimum required	30%	30%	30%	0	0%
Percent of total technical training hours provided by In-House training	15%	15%	15%	0	0%

## Operations (5005)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 895,114	\$ 675,070	\$ 551,332	\$ (123,738)	-18.33%
Operating Expenditures	79,151	66,800	63,950	(2,850)	-4.27%
<b>TOTALS</b>	<b>\$ 974,265</b>	<b>\$ 741,870</b>	<b>\$ 615,282</b>	<b>\$ (126,588)</b>	<b>-17.06%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Assistant Director/Capital Projects Manager*	0.5		
Operations Manager*	0.8		
Public Works Superintendent*	1.4		
Budget and Contracts Manager	1		
Project Manager	1		
Office Specialist	1		
<b>Total Personnel Complement</b>	<b>5.7</b>	<b>0</b>	<b>0</b>

\*Position split funded in FY 2011 between General Fund, 001 and Stormwater Fund, 410.

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Reduction of Project Manager position.

Transfer of Office Specialist from Fleet division.

##### **Operating Expenditures**

Decrease funds for office supplies, training and other miscellaneous expenditures

## Streets (5020)

### **Mission:**

To maintain the streets and traffic systems in a responsible manner and provide timely repairs as needed.

### **Program Description:**

The Streets & Roads Division maintains and repairs all City-owned streets, public parking lots, street lights, sidewalks, guardrails, and street signs. This Division also handles new installation of stormwater pipe, catch basins, and manholes. In addition, the Division coordinates repair and maintenance of traffic control devices with the Broward County Traffic Engineering Division.

### **Goals & Objectives:**

In support of Goal #5, A Vibrant Community, The Streets & Roads Division will strive to ensure that streetlights are properly functioning through testing and inspection and to coordinate the repair of faulty streetlights in a timely manner to ensure the safety of all those driving through the City of Tamarac. In support of Goal #1, Inclusive Community, the Division will ensure City streets are properly maintained by timely repair of potholes, restoring Utility cuts, and assist with minor drainage repairs and improvements as identified by the Stormwater Master Plan.

<b>Performance Measures</b>	<b>Actual FY 2009</b>	<b>Forecast FY 2010</b>	<b>Budget FY 2011</b>	<b>Change</b>	<b>% Change</b>
Percent Work Orders completed in 5 days or less	100%	100%	100%	0	0%
Percent Resident Complaints Resolved within 24 hours	100%	100%	100%	0	0%
Percent City Street Lights in Service	98%	98%	98%	0	0%

## Streets (5020)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 376,771	\$ 422,760	\$ 319,308	(103,452)	-24.47%
Operating Expenditures	635,031	818,100	853,900	35,800	4.38%
Capital Outlay	49,150	37,000	31,500	(5,500)	-14.86%
<b>TOTALS</b>	<b>\$ 1,060,952</b>	<b>\$ 1,277,860</b>	<b>\$ 1,204,708</b>	<b>\$ (73,152)</b>	<b>-5.72%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Service Worker Crew Leader	1		
Service Worker II	2		
Service Worker I	2		
<b>Total Personnel Complement</b>	<b>5</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Reduction of vacant Service Worker II position.

Elimination of a Streets Supervisor position

##### **Operating Expenditures**

Decrease funds for Electricity Streets

Decrease funds for office supplies and other miscellaneous expenditures

Increase funds for projects Guardrail Repair & Maint. (PW05A) & Traffic Calming (PW06B) transferred to operating account; transferred funds from 310 to 001 to cover expenditures

Increase funds for supplies and supplies - materials

##### **Capital Outlay**

Includes \$25,000 for sidewalk repair and maintenance budgeted in department/division, 5015

## Recycling (5030)

**Mission:**

To promote recycling of certain solid waste materials to reduce landfill dependency as well as maintain low disposal costs for residents.

**Program Description:**

The Recycling Division provides assistance to residents to meet or exceed the Florida State Statute on solid waste management. Collection compliance, inquiries, program development and educational campaigns are all services provided toward meeting that goal. The City has been a partner in the Broward County recycling plan and will continue its partnership efforts.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Recycling Division will strive to increase the recycling rate among residents, and increase amount of material recycled in City Facilities. In support of Goal #4, Clear Communication, the Division will enhance public education through direct mailings, advertisements, articles published in the Tam-A-Gram, and the production of materials to be distributed to schools and community groups. In support of Goal #5, A Vibrant Community, this Division will serve as a liaison between members of the community, elected officials, City staff, and City contractors regarding issues of solid waste and recycling.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Per capita recycling	114	116	122	6	5%
Percent increase (decrease) average number of pounds recycled per capita	-2%	3%	5%	2%	67%
Percent above (below) Broward County average pounds recycled per capita	45%	50%	50%	0	0%
Percent above (below) average pounds recycled per capita for similar sized Cities in Broward County (40,000 - 65,000)	47%	50%	50%	0	0%

## Recycling (5030)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Recycling	\$ 341,237	\$ 353,800	\$ 353,800	\$ -	0.00%
<b>TOTALS</b>	<b>\$ 341,237</b>	<b>\$ 353,800</b>	<b>\$ 353,800</b>	<b>\$ -</b>	<b>0.00%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Operating Expenditures	\$ 254,551	\$ 343,423	\$ 285,000	\$ (58,423)	-17.01%
<b>TOTALS</b>	<b>\$ 254,551</b>	<b>\$ 343,423</b>	<b>\$ 285,000</b>	<b>\$ (58,423)</b>	<b>-17.01%</b>

**Major Variance:**

**Operating Expenditures**

Decrease funds for printing and binding

## Facility Management (5040)

**Mission:**

To maintain City buildings and facilities in an efficient and cost-effective manner which serves the needs of all end-users.

**Program Description:**

The Facilities Management Division is responsible for custodial services, minor construction and renovations, space planning, and building maintenance including electrical and air conditioning system maintenance. Services are provided in cooperation with all other City Departments, BSO, and numerous contractors and vendors.

**Goals & Objectives:**

In support of Goal #5, A Vibrant Community, the Facilities Management Division will seek to ensure the cleanliness and maintenance of all City facilities with consideration to cost-effectiveness and timeliness and in accordance with the Facilities Maintenance Policy. The Division will also coordinate the replacement and maintenance HVAC and roofing systems for all City facilities. In support of Goal #3, Dynamic Organizational Culture, the Division will ensure satisfaction of internal customers, residents, and visitors by providing high level of customer service through prompt response to service requests and on-going preventive maintenance of Facilities.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent of routine repairs completed within 5 working days	91%	93%	93%	0	0%
Percent of satisfied customers per Facility Maintenance Survey	99.5%	93%	95%	2%	2%
Work Orders completed within 48 hours or less	100.0%	100%	100%	0	0%

## Facility Management (5040)

### Financial Summary—Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 599,411	\$ 678,190	\$ 634,459	\$ (43,731)	-6.45%
Operating Expenditures	639,874	581,585	592,400	10,815	1.86%
Capital Outlay	38,266	14,430	-	(14,430)	-100.00%
<b>TOTALS</b>	<b>\$ 1,277,551</b>	<b>\$ 1,274,205</b>	<b>\$ 1,226,859</b>	<b>\$ (47,346)</b>	<b>-3.72%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Facility Management Supervisor	1		
Senior Tradesperson	1		
Electrician	1		
Carpenter	1		
Building Maintenance Technician	3		
Facilities Service Worker	1		
<b>Total Personnel Complement</b>	<b>8</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Transfer of Building Maintenance Technician position to Grounds division

**Operating Expenditures**

- Increase funds for custodial services contract
- Decrease funds for office supplies, training, signs, uniforms, and other miscellaneous expenditures
- Increase due to the consolidation of the two divisions

## Fleet Management (5080)

**Mission:**

To provide reliable transportation and functional equipment utilized by City Departments, minimizing down time and ensuring reliability and safety.

**Program Description:**

The Fleet Management Division is responsible for all repairs and maintenance of City vehicles, including Fire Rescue apparatus, small and heavy equipment, stormwater pump stations, fuel systems, and emergency generators. This Division is also responsible for recommending, when necessary, vehicle and equipment replacements based upon condition, mileage, maintenance costs, and serviceability.

**Goals & Objectives:**

In support of Goal #3, Dynamic Organizational Culture, the Fleet Division will ensure that all City vehicles and equipment are kept in service and in safe operation. In support of Goal #2, Strong Economy in a Healthy Environment, the Division will ensure efficient operation of vehicles and equipment through on-going preventive repair and maintenance, monitoring fuel consumption, and tracking mileage and equipment usage. Furthermore, the Division will control overall costs and ensure an adequate complement of vehicles and equipment by coordinating a comprehensive replacement program.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent of total units (cars, light / medium / heavy trucks) in service	99%	99%	99%	0	0%
Percent of customers satisfied per fleet survey	91%	90%	90%	0	0%
Percent of total Technicians time billed to work orders per month	93%	90%	90%	0	0%
Percent of preventative maintenance services performed on schedule	100%	100%	100%	0	0%

## Fleet Management (5080)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 485,736	\$ 540,080	\$ 550,406	\$ 10,326	1.91%
Operating Expenditures	(39,708)	105,900	102,900	(3,000)	-2.83%
Capital Outlay	-	2,197,137	270,000	(1,927,137)	-87.71%
<b>TOTALS</b>	<b>\$ 446,028</b>	<b>\$ 2,843,117</b>	<b>\$ 923,306</b>	<b>\$ (1,919,811)</b>	<b>-207.93%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Fleet Service Supervisor	1		
Senior Fleet Mechanic	1		
Fleet Mechanic III	2		
Fleet Mechanic II	2		
<b>Total Personnel Complement</b>	<b>6</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.  
 Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010  
 Health Insurance budgeted at a 10% increase over FY 2010.  
 Reduction of Office Specialist position.

##### **Operating Expenditures**

Decrease funds for minor tools, automotive supplies and other miscellaneous expenditures

##### **Capital Outlay**

Increase funds for vehicles (PW98B) scheduled for replacement in FY 2011 and funded by Vehicle Replacement reserve.

## Grounds Maintenance (5090)

**Mission:**

To maintain and enhance landscaping in public rights-of-way and medians; and to provide safe and fun recreational facilities by maintaining and enhancing grounds, playground equipment, and facilities in Tamarac City Parks.

**Program Description:**

The Grounds Maintenance Division is responsible for preserving and maintaining the safety and aesthetics City-owned property, medians, trees, and irrigation systems. This is accomplished by performing various grounds maintenance activities including, but not limited to, mowing, trimming, litter control, tending and prepping athletic fields. Grounds maintained include areas around all City Facilities, medians, public rights-of-way and all City Parks and recreational facilities (Recreation Center, Multi-purpose Center, Caporella Aquatic Center, and Community Center). The above services are provided in collaboration with other Public Works Divisions, City Departments, Governmental Agencies, and various private contractors and vendors.

**Goals & Objectives:**

In support of Goal #1-Inclusive Community, the Division will maintain a variety of recreational areas for all ages to encompass the increasingly diverse population of the City. In support of Goal #2 - Strong Economy in a Healthy Environment, the Division will research and implement alternative cost-cutting maintenance and environmentally responsible practices. In support of Goal #5 - A Vibrant Community, the Division will provide total maintenance of all City-owned property to ensure parks, recreational facilities, public rights-of-way, and other public areas remain safe and attractive.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent of citizen complaints responded to within 24 hours	N/A	100%	100%	0	0%
Percent of landscaping inspections completed within 24 hours	100%	100%	100%	0	0%
Work Orders completed within 48 hours or less	N/A	100%	100%	0	0%

## Grounds Maintenance (5090)\*

Financial Summary--Program Expenditures					
	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Personal Services*	\$ 958,152	\$ 1,196,030	\$ 1,037,314	\$ (158,716)	-13.27%
Operating Expenditures*	934,419	966,625	976,000	9,375	0.97%
Capital Outlay	2,585	11,325	-	(11,325)	-100.00%
<b>TOTALS</b>	<b>\$ 1,895,156</b>	<b>\$ 2,173,980</b>	<b>\$ 2,013,314</b>	<b>\$ (160,666)</b>	<b>-7.39%</b>

Personnel Complement			
Position Title	Full Time	Part Time	Temp
Landscape Supervisor	1		
Building Maintenance Technician	1		
Groundskeeper Crew Leader	2		
Groundskeeper II	4		
Groundskeeper I	9		
Groundskeeper		3	
<b>Total Personnel Complement</b>	<b>17</b>	<b>3</b>	<b>0</b>

\*Consolidated with Public Works Landscape Division 5010

### **Major Variances:**

#### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Reduction of vacant Groundskeeper II position.

Reduction of Parks Maintenance Supervisor position.

(1) Groundskeeper Crewleader position changed to Groundskeeper II positions.

Reduction of (2) Groundskeeper I positions.

Transfer of Building Maintenance Technician from Facilities division

#### **Operating Expenditures**

\*The personal services and operating expenditures represent the consolidation of the two Divisions originally titled Landscaping Division and Parks Maintenance Division.

## Stormwater Engineering and Operations (410/5050)

**Mission:**

To protect the City of Tamarac against flooding by establishing and maintaining efficient stormwater collection, routing, and pumping systems and to enhance the aesthetic appeal of the City's waterways by keeping them free of debris and excessive aquatic vegetation. To manage the City's stormwater collection system in accordance with our National Pollutant Discharge Elimination System permit.

**Program Description:**

The Stormwater Divisions are responsible for treating canals for aquatic plants, debris removal, cleaning and repairing drainage structures and pipes, and construction of minor drainage infrastructure. This Division is also responsible for evaluating the capacity of existing stormwater systems, production and periodic updating of accurate stormwater plans, the design of in-house drainage improvement projects, and the administration of contracts for stormwater-related capital projects.

**Goals & Objectives:**

In support of Goal #5, a Vibrant Community, the Stormwater Division will maintain the appearance of City's canals and waterways by removing debris and managing aquatic plant growth. The Division will also clean and maintain catch basins and drainage pipes to prevent flooding during major rain events. The Division will work with consultants to prepare the Master Stormwater Plan and subsequent implementation of improvements. In support of Goal #3, Dynamic Organizational Culture, the Division will ensure satisfaction of internal customers, residents, and visitors by providing high level of customer service through prompt response to service requests and on-going preventive maintenance of drainage systems.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percent of City catch basins cleaned annually (annual target 933 catch basins)	100%	100%	100%	0	0%
Percent of waterways treated for aquatic weeds annually (annual target 1,044 Acres)	100%	100%	100%	0	0%
Percent of drain pipe cleaned annually (annual target 86,338 linear feet)	82%	100%	100%	0	0%
Percent of citizen requests addressed within 48 hours	100%	100%	100%	0	0%

## Stormwater Engineering and Operations (410/5050)

Financial Summary--Program Revenues					
	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Miscellaneous Revenues	\$ 46,972	\$ -	\$ -	\$ -	N/A
Interest Earnings	132,789	181,530	110,000	(71,530)	-39.40%
Spec Assess/Impact Fees	4,671,149	4,809,500	4,953,790	144,290	3.00%
Disposition-Fixed Assets	96,076	-	-	-	N/A
Appropriated Fund Balance	-	1,338,737	627,399	(711,338)	-53.14%
<b>TOTALS</b>	<b>\$ 4,946,986</b>	<b>\$ 6,329,767</b>	<b>\$ 5,691,189</b>	<b>\$ (638,578)</b>	<b>-10.09%</b>

Financial Summary--Program Expenditures					
	FY 2009	FY 2010	FY 2011		
	Actual	Amended	Adopted	\$	%
	Budget	Budget	Budget	Change	Change
Personal Services	\$ 991,369	\$ 1,334,610	\$ 1,469,757	\$ 135,147	10.13%
Operating Expenditures	2,802,525	2,688,171	1,991,870	(696,301)	-25.90%
Capital Outlay	232,736	1,767,240	1,752,000	(15,240)	-0.86%
Debt Service	128,529	362,700	403,400	40,700	11.22%
Contingency	-	177,046	36,462	(140,584)	-79.41%
Reserves	-	-	37,700	37,700	100.00%
<b>TOTALS</b>	<b>\$ 4,155,159</b>	<b>\$ 6,329,767</b>	<b>\$ 5,691,189</b>	<b>\$ (638,578)</b>	<b>-10.09%</b>

Personnel Complement			
Position Title	Full Time	Part Time	Temp
Assistant Director/Capital Projects Manager*	0.5		
Operations Manager*	0.2		
Public Works Superintendent*	0.6		
Systems Coordinator*	0.5		
Office Coordinator*	0.5		
Stormwater Supervisor	1.0		
Service Worker Crew Leader SW	2.0		
Senior Engineer	1.0		
Engineer	1.0		
Engineering Technician	1.0		
Equipment Operator II	3.0		
Service Worker II	1.0		
Aquatic Spray Technician	3.0		
Equipment Operator I	1.0		
Service Worker I	5.0		
<b>Total Personnel Complement</b>	<b>21.3</b>	<b>0</b>	<b>0</b>

\*Position split funded in FY 2011 between General Fund, 001 and Stormwater Fund, 410.

### Major Variances:

#### Personal Services

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Consolidated department/division 5060 with 5050
- 50% of Systems Coordinator transferred from Public Works Administration Division
- 50% of Office Coordinator transferred from Public Works Engineering Division
- Reduction of one Senior Engineer Construction Inspector position

#### Operating Expenditures

- Increases due to the consolidation of all divisions including debt service

#### Capital Outlay

- Decrease funds for capital projects; funded in Stormwater capital fund (411)

#### Other Uses

- Increase funds for transfer out to Stormwater capital fund (411) to fund requested capital projects

## Stormwater Capital (411/5050)

### Financial Summary--Program Revenues

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Interfund Transfers	\$ -	\$ -	\$ 1,902,000	\$ 1,902,000	100.00%
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,902,000</b>	<b>\$ 1,902,000</b>	<b>100.00%</b>

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Operating Expenditures	\$ -	\$ -	\$ 150,000	\$ 150,000	100.00%
Capital Outlay	-	-	1,752,000	1,752,000	100.00%
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,902,000</b>	<b>\$ 1,902,000</b>	<b>100.00%</b>

**Major Variances:**

**Operating Expenditures**

Increases due to transfer of stormwater capital projects to fund 411

Project: 108th Ter./80th St. Drain (SW11B)	10,000
Project: Culvert Maintenance (SW11A)	150,000
	<b>\$ 160,000</b>

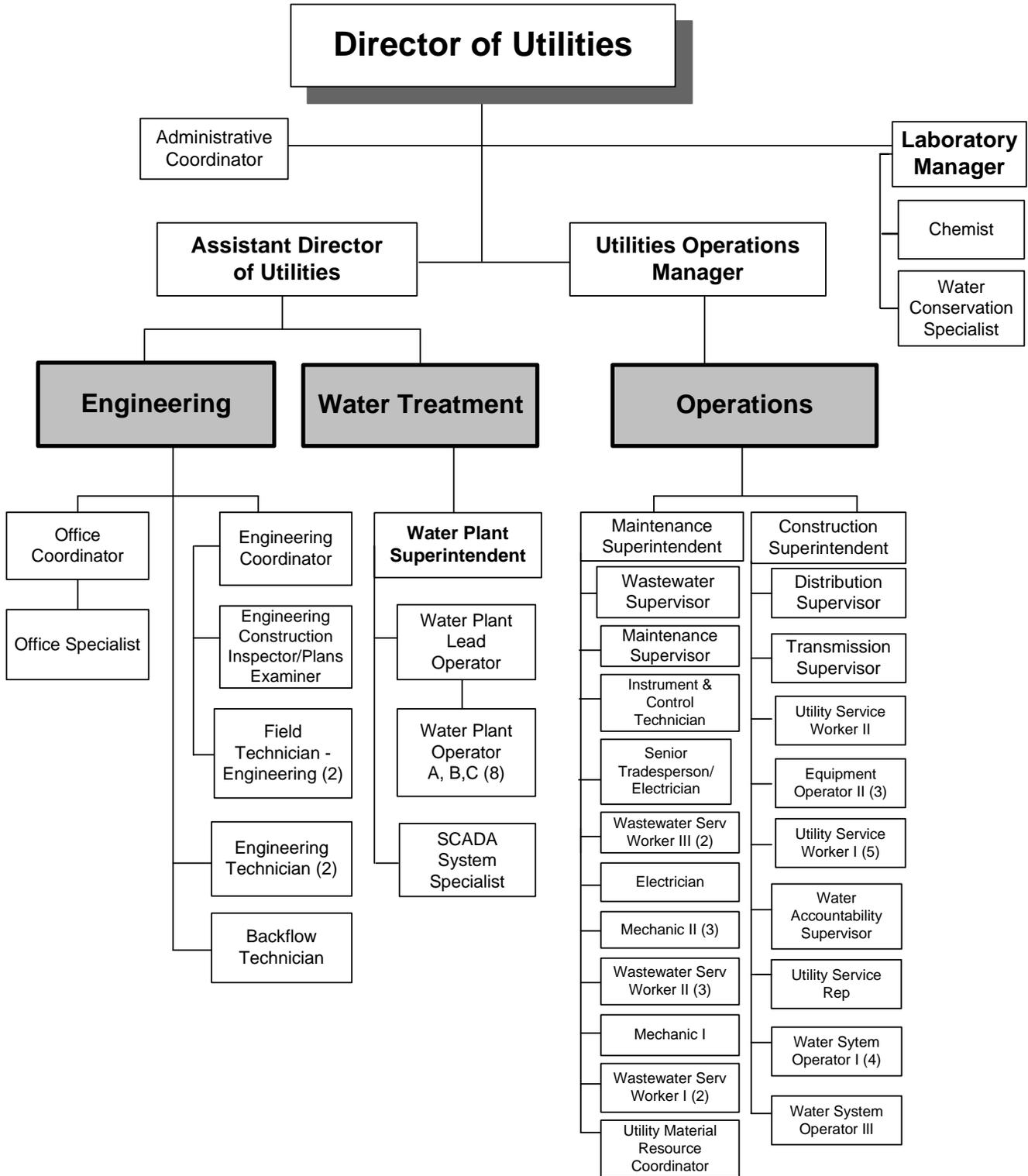
**Capital Outlay**

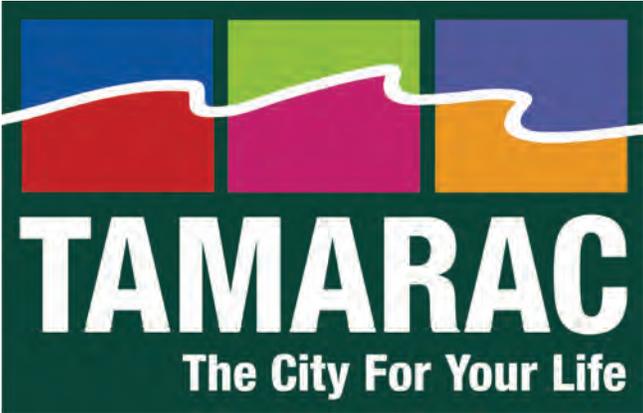
Increases due to transfer of stormwater capital projects to fund 411

Project: In-House Stormwater Construction (SW01D)	75,000
Project: Citywide Culvert/Headwall (SW05A)	200,000
Project: 108th Ter./80th St. Drain (SW11B)	1,067,000
Project: Parallel Culvert (SW11C)	400,000
	<b>\$ 1,742,000</b>

# Utilities Department

(64 Full Time)





## Utilities Departmental Financial Summary

<b>Financial Summary--Department Revenues</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Water Incentive Grant	\$ 13,953	\$ 13,046	\$ -	\$ (13,046)	-100.00%
Water	7,312,136	6,716,800	7,254,150	537,350	8.00%
Water Testing	-	4,600	4,600	-	0.00%
Guaranteed Water/Wastewater	10,780	53,200	46,000	(7,200)	-13.53%
Fire Line Charges	145,602	132,920	250,000	117,080	88.08%
Bottled Water Sales	1,218	-	-	-	N/A
Sewer/Wastewater	11,287,848	11,278,800	12,181,100	902,300	8.00%
Grease Trap/Dumpster Charge	6,108	6,000	6,000	-	0.00%
Late Charges	605,716	650,900	500,000	(150,900)	-23.18%
Service Charges	183,840	200,900	200,900	-	0.00%
Customer Billing Services	127,600	131,400	-	(131,400)	-100.00%
Miscellaneous Revenue	128,728	8,000	8,000	-	0.00%
Interest Income	181,541	203,600	155,000	(48,600)	-23.87%
Appropriated Net Assets	-	7,907,295	153,600	(7,753,695)	-98.06%
Interfund Transfers	206,000	-	-	-	N/A
Depreciation - Fixed Assets	1,002,122	-	-	-	N/A
Other Sources	(34,881)	-	-	-	N/A
<b>DEPARTMENT TOTALS</b>	<b>\$ 21,178,311</b>	<b>\$ 27,307,461</b>	<b>\$ 20,759,350</b>	<b>\$(6,548,111)</b>	<b>-23.98%</b>

<b>Financial Summary--Category Expenditures</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Personal Services	\$ 5,518,027	\$ 5,990,830	\$ 5,583,268	\$ (407,562)	-6.80%
Operating Expenditures	13,944,842	11,964,998	11,650,440	(314,558)	-2.63%
Capital Outlay/CIP	(32,811)	8,174,648	1,496,500	(6,678,148)	-81.69%
Debt Service	340,924	950,000	899,400	(50,600)	-5.33%
Contingency	-	226,985	971,142	744,157	327.84%
Reserves	-	-	158,600	158,600	100.00%
<b>DEPARTMENT TOTALS</b>	<b>\$ 19,770,982</b>	<b>\$ 27,307,461</b>	<b>\$ 20,759,350</b>	<b>\$(6,548,111)</b>	<b>-23.98%</b>

<b>Financial Summary--Program Expenditures</b>					
	<b>FY 2009 Actual Budget</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Administration	\$ 382,978	\$ 364,020	\$ 355,695	\$ (8,325)	-2.29%
Engineering	959,029	1,078,420	1,057,147	(21,273)	-1.97%
Utilities Complex CIP	15,008	-	-	-	N/A
Water Treatment	2,510,252	2,891,276	2,752,906	(138,370)	-4.79%
Water Treatment CIP	91,532	-	-	-	N/A
Construction	1,660,028	1,842,240	1,881,608	39,368	2.14%
Construction Capital	(15,270)	577,857	-	(577,857)	-100.00%
Maintenance	5,667,628	6,541,610	7,109,152	567,542	8.68%
Maintenance CIP	(75,920)	500,500	-	(500,500)	-100.00%
Customer Service	546,317	679,550	-	(679,550)	-100.00%
Non-Departmental	7,489,400	8,972,575	5,006,442	(3,966,133)	-44.20%
Revenue Bonds	399,824	950,000	899,400	(50,600)	-5.33%
Utilities CIAC Program	5,056	388,690	5,000	(383,690)	-98.71%
Utilities R & R	135,120	2,520,723	1,692,000	(828,723)	-32.88%
<b>DEPARTMENT TOTALS</b>	<b>\$ 19,770,982</b>	<b>\$ 27,307,461</b>	<b>\$ 20,759,350</b>	<b>\$(6,548,111)</b>	<b>-23.98%</b>

## Administration (6001)

**Mission:**

To assure excellent water and wastewater service to the City of Tamarac through coordination and facilitation of the operation and maintenance activities of the Utilities Department.

**Program Description:**

The Administrative Division provides the organizational leadership for the Utilities Department, and acts as the primary liaison between the Utilities Department and the City's administrative staff and elected officials. The Division is responsible for coordinating and facilitating the efforts of the other divisions within the Utilities Department, and is responsible for the long-range planning and policy development of the Department. This leadership has led to numerous awards from year to year from agencies such as: United States Environmental Protection Agency, Florida Department of Environmental Protection, American Water Works Association, Florida Section/American Water Works Association, Florida Water and Pollution Control Operators Association and Broward County.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the goals of the Administration Division are to help the customer, promote goodwill among employees, and reduce expenses on every level. We will accomplish this by developing and adopting "best practices" of the American Water Works Association (AWWA), providing open lines of communication to our residents, employees, and partners, fostering a sharing culture, and staying abreast of current developments in Utilities. In support of Goal #3, Dynamic Organizational Culture, the Administration Division will encourage training and development of employees and track formal training hours spent.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
AWWA Org. Best Practices Index (combined ratings for strategic, financial, risk management and asset management planning, performance measurement, customer involvement and continuous improvement)	29	29	30	1	3%
Training Hours Per Employee (quantity of formal training that employees are actually completing per year)	19.08	20.4	27	6.6	24%

## Administration (6001)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 278,743	\$ 293,920	\$ 282,545	\$ (11,375)	-3.87%
Operating Expenditures	104,235	70,100	73,150	3,050	4.35%
<b>TOTALS</b>	<b>\$ 382,978</b>	<b>\$ 364,020</b>	<b>\$ 355,695</b>	<b>\$ (8,325)</b>	<b>-2.29%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Director of Utilities	1		
Administrative Coordinator	1		
<b>Total Personnel Complement</b>	<b>2</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

**Operating Expenditures**

Increase funds for electric service

Decrease funds for telephone service

Decrease funds for water & sewer

## Engineering (6002)

**Mission:**

To provide technical and professional services to ensure that the City water and wastewater systems are operated in a safe, efficient, and economical manner, and effectively meet environmental regulations and customers' expectations.

**Program Description:**

The Utilities Engineering Division provides technical support to the Utilities Department including engineering drafting services, location of underground utilities, updating water and wastewater maps, GIS, construction inspections and administration of the backflow recertification program. It also undertakes Capital Improvement Projects for the optimization and rehabilitation of existing water and wastewater systems.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Utilities Engineering Division will be a responsive resource of utility infrastructure information and design services for utilities operations, contractors, and utility customers. Additionally, the Division will implement the use of GIS information for field use, complete the design and the construction of two Capital Improvement Projects, and provide utility location services in compliance with Sunshine State One Call of Florida, comply with the City of Tamarac Backflow Ordinance, and exercise water and wastewater underground valves according to the Florida Department of Environmental Protection (DEP) regulations.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percentage of Utility Capital Improvement Project Design or Construction Schedules Met	142%	100%	100%	0	0%
Percentage of underground utility location requests completed within two days	99.74%	99.9%	99%	-0.009	-1%
Percentage of backflow devices in compliance by final notice	97.40%	93.6%	95%	0.014	1%
Number of water/wastewater underground valves exercised monthly	180.1	194	180	-14	-8%
Customer Accounts Per Employee	601	601	600	-1	0%

## Engineering (6002)\*

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 916,581	\$ 969,200	\$ 999,327	\$ 30,127	3.11%
Operating Expenditures	42,448	109,220	57,820	(51,400)	-47.06%
<b>TOTALS</b>	<b>\$ 959,029</b>	<b>\$ 1,078,420</b>	<b>\$ 1,057,147</b>	<b>\$ (21,273)</b>	<b>-1.97%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Assistant Director of Utilities	1		
Engineering Coordinator	1		
Eng. Const. Inspector/Plans Examiner	1		
Engineering Technician	2		
Field Technician - Engineering	2		
Backflow Technician	1		
Office Coordinator	1		
Office Specialist	1		
<b>Total Personnel Complement</b>	<b>10</b>	<b>0</b>	<b>0</b>

\*Consolidated with Utilities Support Services Division 6031

#### Major Variances:

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Vacant Support Services Manager position not funded in FY 2010 and removed from Personnel Complement.

##### **Operating Expenditures**

Decrease funds in engineering services, supplies, software and other miscellaneous expenditures

The personal services and operating expenditures represent the consolidation of this Division with the previously titled Support Services.

## Water Treatment (6020)

**Mission:**

To provide an adequate quantity of high quality potable water to the City of Tamarac's water utility service area.

**Program Description:**

The Water Treatment Division treats the entire supply of potable (drinkable) water, which meets all applicable Federal and State Regulatory Standards. The Division is responsible for the protection of the groundwater (raw water) sources of the water system, treatment and purification of the groundwater, disinfection of water against potentially harmful bacteria, fluoridation of the water for protection of teeth, and delivery of the water to the customers of Tamarac. The Division is also responsible for monitoring the portable water for compliance through the City's State of Florida certified laboratory, as well as the promotion of water conservation practices among its customers.

**Goals & Objectives:**

*In support of Goal #2, Strong Economy in a Healthy Environment, the Division will continue to supply the portable water to meet applicable Federal and State standards. In order to do so, the Division makes necessary changes to the water treatment process to provide the residents with the highest quality drinking water. Through training, staff will be kept knowledgeable of changing water treatment methods, analysis and regulations. This Division will also respond to inquiries on the potable water from residents, the media, regulatory agencies, and City staff. While the South Florida Water Management District sets a 10% goal for unaccounted for water, based on past practices, this Division set an internal goal of 5% for unaccounted for water, which puts Tamarac in the Best in Class Category in the USA. This Division will also encourage water conservation practices by all consumers by providing education and conservation*

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Percentage of water samples in the distribution system tested and reported to be in compliance with federal regulations	100%	100%	100%	0%	0%
Percentage of unaccounted water (will not exceed the South Florida Water Management District's standard of 10%)	3.5%	7.34%	5%	-2%	-47%

## Water Treatment (6020)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,261,325	\$ 1,374,930	\$ 1,380,686	\$ 5,756	0.42%
Operating Expenditures	1,248,927	1,450,661	1,370,720	(79,941)	-5.51%
Capital Outlay	-	-	1,500	1,500	100.00%
<b>TOTALS</b>	<b>\$ 2,510,252</b>	<b>\$ 2,825,591</b>	<b>\$ 2,752,906</b>	<b>\$ (72,685)</b>	<b>-2.57%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Water Plant Superintendent	1		
Laboratory Manager	1		
Water Plant Lead Operator	1		
SCADA System Specialist	1		
Chemist	1		
Water Conservation Specialist	1		
Water Plant Operator A, B, C	8		
<b>Total Personnel Complement</b>	<b>14</b>	<b>0</b>	<b>0</b>

**Major Variances:**

**Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.  
 Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.  
 Health Insurance budgeted at a 10% increase over FY 2010.  
 Reduction of Water Plant Lead Operator position.

**Operating Expenditures**

Decrease funds for supplies - chemicals  
 Decrease funds for water conservation device  
 Decrease funds for equipment, supplies and other miscellaneous expenditures

**Capital Outlay**

Funds requested for replacement of Laboratory equipment

## Construction (6030)

**Mission:**

To provide uninterrupted delivery of potable water from the Tamarac Water Treatment Facility to customers in the Tamarac utility service area, and conveyance of wastewater from these customers to the Broward County Master Pumping Stations by repairing and upgrading the water and wastewater infrastructure.

**Program Description:**

The Construction Division is responsible for the timely repair and facility upgrade of 251 miles of various-sized water mains, 32 miles of wastewater transmission mains, 19,853 water services, and 18,805 wastewater services. This is accomplished through employees who are on call 24 hours per day and function in the areas of water main leak repairs, water and wastewater service repairs and upgrades, water meter replacement and relocation, water valve exercising and fire hydrant flushing programs, and installation of new water valves and fire hydrants in order to improve the system infrastructure. The Construction Division is also responsible for the reading and installation of water meters citywide.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Division will provide timely service to customers who experience the loss of water service by tracking efficiency and customer service measures. We will strive to make repairs to the water and sewer service infrastructure in a cost effective, professional manner, with a minimum of inconvenience to our citizens. After the repairs have been completed, restoration will be accomplished with equal or better results as quickly as possible. Preventive maintenance is a constant in the Division and all available resources will be directed to neutralize the aging effect on the distribution network in an effort to meet the growing demands of all constituents.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Water Distribution System Integrity (total # of breaks/leaks per 100 miles of pipe per year)	4	10.3	10	-0.3	-3%
Number of customer accounts per 1000 experiencing unplanned disruption of water service for longer than 12 hours within a 1 year period	0	0	0.24	0.24	100%
Percentage of After Excavation Restorations completed within five business days	96%	97%	100%	0.03	3%

## Construction (6030)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,421,009	\$ 1,550,840	\$ 1,499,508	\$ (51,332)	-3.31%
Operating Expenditures	239,019	291,400	312,100	20,700	7.10%
Capital Outlay	-	-	70,000	70,000	100.00%
<b>TOTALS</b>	<b>\$ 1,660,028</b>	<b>\$ 1,842,240</b>	<b>\$ 1,881,608</b>	<b>\$ 39,368</b>	<b>2.14%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Operations Manager - Utilities	1		
Construction Superintendent	1		
Distribution Supervisor	1		
Transmission Supervisor	1		
Utilities Service Representative	1		
Utilities Service Worker II	1		
Equipment Operator II (Utilities)	3		
Utilities Service Worker I	5		
Water Accountability Supervisor	1		
Water System Operator I	4		
Water System Operator III	1		
<b>Total Personnel Complement</b>	<b>20</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

- General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.
- Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.
- Health Insurance budgeted at a 10% increase over FY 2010.
- Vacant Utilities Service Worker I position not funded in FY 2010 and removed from Personnel Complement.
- Reduction of vacant Equipment Operator II position.

##### **Operating Expenditures**

- Transfer budget for irrigation electricity from Administration
- Decrease funds for licenses, permits, supplies and other miscellaneous expenditures

##### **Capital Outlay**

- Funds requested for a replacement backhoe

## Maintenance (6040)

**Mission:**

To provide uninterrupted service of the wastewater collection system and the Water Treatment Facility with scheduled and unscheduled maintenance activities.

**Program Description:**

The Maintenance Division oversees the maintenance of 150 miles of gravity wastewater mains, 83 wastewater pump stations and the Water Treatment Facility. The main activities for the Maintenance Division include: inspecting, indexing and abating excessive infiltration and inflow through various methods of rehabilitation, electrical and mechanical maintenance and repair of the operating equipment at the Water Treatment Facility and wastewater pump stations. The Division also responds to emergency wastewater blockages, pump station failures and customer wastewater system overflows.

**Goals & Objectives:**

In support of Goal #2, Strong Economy in a Healthy Environment, the Division will provide preventative and corrective maintenance from the beginning of the water treatment cycle (Plant) to the end (Broward County Wastewater Stations) and everything in between (Collection system). The Division will identify potential problems and alertly repair existing ones in order to keep the system operating as designed. An ongoing inflow and infiltration program is in place and is carefully monitored to ensure our resources are utilized in the right areas. The aging wastewater pump stations are systematically rehabilitated to keep the utility one step ahead and in the forefront of today's technology.

Performance Measures	Actual FY 2009	Forecast FY 2010	Budget FY 2011	Change	% Change
Decrease Sanitary Sewer flow (gallons per minute flow reduced by grouting and or pipe lining procedures)	286	336	290	-46	-16%
Sewer Overflow Rate (collection system piping condition and effectiveness of routine maintenance) Per 100 miles	2	0	2	2	100%
Wastewater Collection system integrity (collection system main blockages during the year per 100 miles of collection system piping)	4	1.95	3	1.05	35%
Inspection of Wastewater Collection System (percentage of collection system gravity mains cleaned and televised per total miles of collection system piping)	21%	20.6%	20%	-0.006	-3%

## Maintenance (6040)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 1,286,586	\$ 1,354,690	\$ 1,388,202	\$ 33,512	2.47%
Operating Expenditures	4,381,042	5,151,920	5,720,950	569,030	11.05%
Capital Outlay	-	35,000	-	(35,000)	-100.00%
<b>TOTALS</b>	<b>\$ 5,667,628</b>	<b>\$ 6,541,610</b>	<b>\$ 7,109,152</b>	<b>\$ 567,542</b>	<b>8.68%</b>

### Personnel Complement

Position Title	Full Time	Part Time	Temp
Maintenance Superintendent	1		
Wastewater Supervisor	1		
Maintenance Supervisor (Utilities)	1		
Instrument and Control Technician	1		
Senior Tradesperson/Electrician	1		
Wastewater Service Worker III	2		
Electrician	1		
Mechanic II (Utilities)	3		
Wastewater Service Worker II	3		
Mechanic I	1		
Wastewater Service Worker I	2		
Utility Material Resource Coordinator	1		
<b>Total Personnel Complement</b>	<b>18</b>	<b>0</b>	<b>0</b>

#### **Major Variances:**

##### **Personal Services**

General Pension Fund contribution increased from 22.5% to 25%. This is an 11% increase over FY 2010.

Non-Represented Pension Fund contribution increased from 30.17% to 35%, a 16% increase over FY 2010.

Health Insurance budgeted at a 10% increase over FY 2010.

Vacant Mechanic III position not funded in FY 2010 and removed from Personnel Complement.

##### **Operating Expenditures**

Transfer of budget for repairs and maintenance of lift stations from capital line item

Decrease funds for licenses, permits, supplies and other miscellaneous expenditures

##### **Capital Outlay**

Transfer of budget for repairs and maintenance of lift stations to operating line item

## Non-Departmental (6090)

### Financial Summary--Program Expenditures

	FY 2009 Actual Budget	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Change	% Change
Personal Services	\$ 31,948	\$ 33,000	\$ 33,000	\$ -	0.00%
Operating Expenditures	7,271,452	4,180,630	3,848,700	(331,930)	-7.94%
Transfer out to General Fund	2,577,900	2,655,240	1,987,360	(667,880)	-25.15%
Transfer out to Risk Fund	701,500	602,690	451,080	(151,610)	-25.16%
Interfund Transfer - R & R Fund	186,000	531,960	1,642,000	1,110,040	208.67%
Interfund Transfer - Construction	-	4,000,000	-	(4,000,000)	-100.00%
Contingency/Other Uses	-	226,985	1,124,742	897,757	395.51%
<b>TOTALS</b>	<b>\$ 7,489,400</b>	<b>\$ 8,972,575</b>	<b>\$ 6,648,442</b>	<b>\$ (3,434,173)</b>	<b>-38.27%</b>

**Major Variances:**

**Operating Expenditures**

- Decrease Transfer to General Fund -\$754,700
- Decrease Transfer to Risk Fund -\$126,910
- Increase Transfer to Renewal & Replacement Fund +\$885,040
- Increase Payment in Lieu of Taxes +\$1,242,260
- Increase Contingency +\$897,757

City of Tamarac, Florida  
FY 2011 Adopted Budget

**CAPITAL IMPROVEMENT PROJECTS SUMMARY**  
**Fiscal Years 2011 - 2016**

FUND	DEPARTMENT	PROJECT #	REQUEST	FY 2011	FY 2012	FY 2013	FY 2014	FY2015	FY2016	TOTAL
001	Information Technology	IS98A	Replacement Computer Equipment	-	130,000	95,000	95,000	95,000	130,000	545,000
			<b>Total - Information Technology</b>	-	<b>130,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>130,000</b>	<b>545,000</b>
001	Public Works	PW06A	Sidewalk Repair & Maintenance	25,000	25,000	25,000	25,000	25,000	25,000	150,000
001	Public Works	PW98B	Vehicle Replacement Program	-	250,000	250,000	250,000	250,000	250,000	1,250,000
001	Public Works	PW99D	Equipment Replacement Program	-	150,000	150,000	150,000	150,000	150,000	750,000
			<b>Total - Public Works</b>	<b>25,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>2,150,000</b>
<b>TOTAL GENERAL FUND</b>				<b>\$ 25,000</b>	<b>\$ 555,000</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>\$ 555,000</b>	<b>\$ 2,695,000</b>
120	Fire Rescue	FR03A	Ongoing Apparatus Replacement	-	406,250	406,250	406,250	406,250	406,250	2,031,250
120	Fire Rescue	FR09A	Ongoing Capital Medical and Rescue Equipment	-	125,000	125,000	125,000	125,000	125,000	625,000
			<b>Total - Fire Rescue</b>	-	<b>531,250</b>	<b>531,250</b>	<b>531,250</b>	<b>531,250</b>	<b>531,250</b>	<b>2,656,250</b>
<b>TOTAL FIRE RESCUE FUND</b>				<b>\$ -</b>	<b>\$ 531,250</b>	<b>\$ 2,656,250</b>				
153	Information Technology	GT09K	Scada Radio System	96,855	-	-	-	-	-	96,855
			<b>Total - Information Technology</b>	<b>96,855</b>	-	-	-	-	-	<b>96,855</b>
<b>TOTAL GRANTS FUND</b>				<b>\$ 96,855</b>	<b>\$ -</b>	<b>\$ 96,855</b>				
310	Financial Services	GP11A	Financial & Community Development Software	500,000	-	-	-	-	-	500,000
			<b>Total - Financial Services</b>	<b>500,000</b>	-	-	-	-	-	<b>500,000</b>
310	Public Works	PW11A	Mainlands Park (aka Monterey Park)	250,000	-	-	-	-	750,000	1,000,000
310	Public Works	PW98G	HVAC R&R Program	-	75,000	75,000	75,000	75,000	75,000	375,000
310	Public Works	PW98H	Roofing Systems R&R	-	100,000	160,000	150,000	100,000	100,000	610,000
310	Public Works	FR10A	Fire Station East	-	-	-	-	-	5,500,000	5,500,000
310	Public Works	GP05B	Tamarac Village	400,000	-	-	-	-	-	400,000
310	Public Works	GP06J	Waters Edge Park	-	-	-	-	-	1,600,000	1,600,000
310	Public Works	GP11B	Solar Panels	410,000	-	-	-	-	-	410,000
310	Public Works	GP11C	Induction Lighting	390,000	-	-	-	-	-	390,000
310	Public Works	GP11D	Musco Lighting Tennis Courts	25,120	-	-	-	-	-	25,120
310	Public Works	GP11E	Musco Lighting Multipurpose Fields	140,000	-	-	-	-	-	140,000
310	Public Works	PW10B	Pine Island Road Pedestrian Overpass	-	168,000	616,000	616,000	-	-	1,400,000
			<b>Total - Public Works</b>	<b>1,615,120</b>	<b>343,000</b>	<b>851,000</b>	<b>841,000</b>	<b>175,000</b>	<b>8,025,000</b>	<b>11,850,120</b>
<b>TOTAL CIP FUND</b>				<b>\$ 2,115,120</b>	<b>\$ 343,000</b>	<b>\$ 851,000</b>	<b>\$ 841,000</b>	<b>\$ 175,000</b>	<b>\$ 8,025,000</b>	<b>\$ 12,350,120</b>
326	Public Works	GP10B	Repair & Replacement of MPC Kalwall	335,000	-	-	-	-	-	335,000
326	Public Works	N/A	Bikeway Paths (Phase II)	-	1,500,000	-	-	-	-	1,500,000
326	Public Works	N/A	Bikeway Paths (Phase III)	-	-	1,500,000	-	-	-	1,500,000
			<b>Total - Public Works</b>	<b>335,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	-	-	-	<b>3,335,000</b>
<b>TOTAL CIP 05 REVENUE BOND FUND</b>				<b>\$ 335,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,335,000</b>
411	Public Works	SW01D	In-House Drainage Improvements	75,000	75,000	75,000	75,000	75,000	75,000	450,000
411	Public Works	SW05A	Citywide Culvert & Headwall Improvements	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
411	Public Works	SW11A	Culvert Maintenance	150,000	150,000	150,000	150,000	150,000	150,000	900,000
411	Public Works	SW11B	108th Terrace/80th Street Drainage Improvement	1,077,000	-	-	-	-	-	1,077,000
411	Public Works	SW11C	Parallel Culvert Project	400,000	-	-	-	-	-	400,000
			<b>Total - Public Works</b>	<b>1,902,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>4,027,000</b>
<b>TOTAL STORMWATER CAPITAL FUND</b>				<b>\$ 1,902,000</b>	<b>\$ 425,000</b>	<b>\$ 4,027,000</b>				
432	Utilities CIAC	N/A	Lime Sludge Concentration Project	-	-	200,000	2,500,000	-	-	2,700,000
432	Utilities CIAC	N/A	MIEX® Pretreatment System (Study)	-	-	-	100,000	-	3,000,000	3,100,000
			<b>Total - Utilities CIAC</b>	-	-	<b>200,000</b>	<b>2,600,000</b>	-	<b>3,000,000</b>	<b>5,800,000</b>
441	Utilities R & R	UGMY2	Tamarac West System Rehabilitation	240,000	240,000	240,000	240,000	240,000	240,000	1,440,000
441	Utilities R & R	USMY1	Sewer Main Rehabilitation (I & II)	300,000	300,000	300,000	300,000	400,000	400,000	2,000,000
441	Utilities R & R	USMY3	Wastewater Pump Station Renewal	300,000	300,000	300,000	300,000	400,000	400,000	2,000,000
441	Utilities R & R	USMY6	Electrical/Mechanical Pump Station Renewal	100,000	100,000	100,000	100,000	125,000	125,000	650,000
441	Utilities R & R	UT11B	Filters 3 & 4 Rehabilitation at WTP	250,000	-	-	-	-	-	250,000
441	Utilities R & R	UTMY5	Renewal/Replacement at WTP	75,000	75,000	75,000	75,000	100,000	100,000	500,000
441	Utilities R & R	UWMY7	Irrigation Replacement	60,000	60,000	60,000	60,000	75,000	75,000	390,000
441	Utilities R & R	N/A	Emergency Generator Replacement & Fuel at WTP	-	950,000	-	-	-	-	950,000
441	Utilities R & R	N/A	Relocate Backyard Water Mains - Tamarac East	-	-	-	-	1,250,000	-	1,250,000
441	Utilities R & R	N/A	Rehab Above-Ground Diesel Tank at Grants Storage	-	60,000	-	-	-	-	60,000
441	Utilities R & R	N/A	University Drive Water Main Upgrade	-	-	-	-	1,000,000	-	1,000,000
441	Utilities R & R	N/A	Replace Existing SCADA PLC at Tract 27 & Grant's Plaza	-	100,000	-	-	-	-	100,000
441	Utilities R & R	N/A	Replace/Relocate WTP SCADA Cabinets	-	-	1,000,000	-	-	-	1,000,000
441	Utilities R & R	N/A	Replace Sodium Hypochlorite Generator Plates/Rectifier	-	-	-	100,000	100,000	-	200,000
441	Utilities R & R	N/A	Grants/Tamarac Square Water Main Upgrade	-	-	350,000	-	-	-	350,000
441	Utilities R & R	N/A	Fort Lauderdale Water Interconnect	-	-	275,000	-	-	-	275,000
441	Utilities R & R	N/A	Tamarac East 53rd Street Water Main Upgrade	-	-	225,000	-	-	-	225,000
441	Utilities R & R	N/A	Internal Metal & Coating Rehab of WTP Accelerators & Greenlee	-	-	-	-	200,000	-	200,000
441	Utilities R & R	N/A	External Tank Coatings Rehabilitation at WTP	-	-	-	-	200,000	-	200,000
441	Utilities R & R	N/A	Rehabilitation of Filters 1, 2, 5, and 6 at WTP	-	-	-	-	-	500,000	500,000
441	Utilities R & R	N/A	Replace Greenleaf Filter Material at WTP	-	-	-	-	-	500,000	500,000
441	Utilities R & R	US03E	McNab Force Main, 92nd Ave/Nob Hill Rd.	-	-	-	-	550,000	-	550,000
441	Utilities R & R	UT06A	WTP Well Upgrade Project	-	50,000	50,000	50,000	50,000	50,000	250,000
			<b>Total - Utilities R &amp; R</b>	<b>1,325,000</b>	<b>2,235,000</b>	<b>2,975,000</b>	<b>1,225,000</b>	<b>4,690,000</b>	<b>2,390,000</b>	<b>14,840,000</b>
<b>TOTAL UTILITIES FUNDS</b>				<b>\$ 1,325,000</b>	<b>\$ 2,235,000</b>	<b>\$ 3,175,000</b>	<b>\$ 3,825,000</b>	<b>\$ 4,690,000</b>	<b>\$ 5,390,000</b>	<b>\$ 20,640,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS -- FY 2011 - 2016</b>				<b>\$ 5,798,975</b>	<b>\$ 5,589,250</b>	<b>\$ 7,002,250</b>	<b>\$ 6,142,250</b>	<b>\$ 6,341,250</b>	<b>\$ 14,926,250</b>	<b>\$ 45,800,225</b>

**CAPITAL IMPROVEMENT PROJECTS  
SUMMARY OF PROJECTS**

<b>PROJECT NUMBER</b>	<b>TITLE/DESCRIPTION</b>
<b>IS98A</b>	<b>Replacement Computer Equipment</b> New systems continue to be implemented requiring additional personal computing resources. Systematic replacement of computer equipment allows users to keep current with hardware and software systems in use by the City.
<b>PW06A</b>	<b>Sidewalk Repair &amp; Maintenance</b> The City recently took over responsibility for repair and maintenance of sidewalks in City right-of-ways. The funding is requested for the purpose of repairing and maintaining City sidewalks.
<b>PW98B</b>	<b>Vehicle Replacement Program</b> The City has close to 200 vehicles maintained by the Fleet Division of the Public Works Department. A vehicle replacement program was implemented and designed to reduce maintenance and operational downtime due to vehicle age, mileage and repair cost versus book value.
<b>PW99D</b>	<b>Equipment Replacement Program</b> The City maintains an inventory of specialized and heavy equipment for maintenance and construction activities. Each year, the Public Works Department analyzes the condition of these equipment to identify candidates for replacement. This analysis is conducted in conjunction with the user departments and focuses on factors such as age, mileage and/or hours, and life-to-date repair history.
<b>FR03A</b>	<b>Ongoing Apparatus Replacement</b> An ongoing Fire Apparatus Replacement Program began mid-fiscal year 2003 to provide for the regular replacement of Fire Engines and Rescue Transport vehicles.
<b>FR09A</b>	<b>Ongoing Capital Medical and Rescue Equipment</b> The program began in FY 2005 as a Program Modification and continues on a yearly replacement cycle of medical and rescue equipment primarily consisting of advanced cardiac monitors/defibrillators, and advanced technological/diagnostic equipment.
<b>GT09K</b>	<b>Scada Radio System</b> Project will include the lease of citywide radio equipment.
<b>GP11A</b>	<b>Financial &amp; Community Development Software</b> The project will encompass the replacement of the existing H.T.E. Software with a new more robust software performing the same service. It will insure the continued financial intergity of the City with numerous additional features that will create additional efficiencies in operations.
<b>PW11A</b>	<b>Mainlands Park (aka Monterey Park)</b> Proposed project will include the development of 23 acres on the old Monterey Golf Course. Development will be of a passive park with multi purpose pathways, sitting areas with shade, landscaping, parking facilities, restrooms and other amenities. This property was deeded to the City by the contractor developing the remaining areas of the Monterey Golf Course for purposes of developing a park.
<b>PW98G</b>	<b>HVAC R&amp;R Program</b> The Public Works Department has established a systematic replacement and/or upgrade of obsolete heat, ventilation, and air conditioning (HVAC) systems in all City facilities. The yearly contribution to the sinking fund is based on the cost of replacement of existing equipment in City owned facilities assuming manufacturer's predicted life cycles.
<b>PW98H</b>	<b>Roofing Systems R&amp;R</b> Funding is requested to establish an on-going funding source for the repair and replacement of the roofing systems on all City facilities.
<b>FR10A</b>	<b>Fire Station East</b> Construction of a fire station to replace Station 78, currently located at 4801 West Commercial Blvd. New fire station will house an engine and a medical rescue unit and assigned Fire Rescue personnel. Relocation of station will enhance response times for the majority of calls.
<b>GP05B</b>	<b>Tamarac Village</b> This project will provide for the relocation of all existing water and wastewater utilities that must be moved to construct the Tamarac Village Project.
<b>GP06J</b>	<b>Waters Edge Park</b> Project will include the development of a passive park on NW 61st Street. Development will include parking, picnic shelter, playground, landscaping, basketball court volleyball court and restrooms. This park will serve primarily as a neighborhood park as residents of that area do not have a park near them.

**CAPITAL IMPROVEMENT PROJECTS  
 SUMMARY OF PROJECTS**

<b>PROJECT NUMBER</b>	<b>TITLE/DESCRIPTION</b>
<b>GP11B</b>	<b>Solar Panels</b> This project includes the design and construction of solar panels at the Park and Rec Admin Building and Fire Station #15.
<b>GP11C</b>	<b>Induction Lighting</b> This project includes replacing City owned and maintained parking lot and street lights with induction lighting.
<b>GP11D</b>	<b>Musco Lighting Tennis Courts</b> This project includes replacing the lighting system at the Sports Complex Tennis Courts with a more energy efficient lighting system.
<b>GP11E</b>	<b>Musco Lighting Multipurpose Fields</b> This project includes replacing the lighting system at the Multi-Purpose Field with a more energy efficient lighting system.
<b>PW10B</b>	<b>Pine Island Road Pedestrian Overpass</b> The County has plans to widen Pine Island Road to six lanes wide north of Commercial Blvd at the intersection of NW 57th St. NW 57th street is slated to be developed as a mixed use "Main Street Corridor" and is designed to be pedestrian friendly. Pine Island Road in its present configuration is a safety barrier to pedestrian crossing and proposed widening will only increase the danger. The pedestrian overpass will eliminate the impediment to pedestrian crossing of Pine Island Road.
<b>GP10B</b>	<b>Repair &amp; Replacement of MPC Kalwall</b> Professional design services and replacement of existing translucent panels with Sure Board Wall System at the Multi-purpose Center.
<b>N/A</b>	<b>Bikeway Paths (Phase II)</b> This project includes the development of bike lanes and bike paths creating an integrated bikeway connecting neighborhoods to City facilities and the Broward County Greenway. Phase II will run along NW 70th to 82nd and around to 80th Avenue.
<b>N/A</b>	<b>Bikeway Paths (Phase III)</b> This project includes the development of bike lanes and bike paths creating an integrated bikeway connecting neighborhoods to City facilities and the Broward County Greenway. Phase III will run along NW 77th, 96th, and 81st; then from 81st along 93rd to Southgate Blvd.
<b>SW01D</b>	<b>In-House Drainage Improvements</b> Stormwater construction continues each year in an effort to improve drainage conditions. This funding is requested for smaller projects within the capabilities of in-house construction crews to use as problem areas are identified throughout the year.
<b>SW05A</b>	<b>Citywide Culvert &amp; Headwall Improvements</b> The project seeks to establish funding for an on-going effort to prevent erosion around culvert inlets and outlets and to improve safety by creating a gradual slope where these culverts tie into waterways. Each year several areas will be targeted for improvement.
<b>SW11A</b>	<b>Culvert Maintenance</b> The project seeks to establish funding for an on-going effort to prevent flooding by removing excess sediment, impediments and obstructions in City culverts. Each year several areas will be targeted for improvement.
<b>SW11B</b>	<b>108th Terrace/80th Street Drainage Improvement</b> Proposed project will include installing drainage improvements within the medians and roadway paving on 108th Terrace and 80th Street. Due to the large medians (appr. 15' wide) and a natural condition of extremely poor percolation, which is prevalent throughout western Tamarac, surface water gets trapped within the landscape medians. This condition allows surface water to seep between the asphaltic concrete surface and base material (limerock). As the water seeps between these materials, extreme heat from the sun and high pressure from vehicles traveling on the surface causes the bond between the asphalt and base material to separate, resulting in pot holes, significant cracking, and rippling in the asphalt driving surface.

**CAPITAL IMPROVEMENT PROJECTS  
SUMMARY OF PROJECTS**

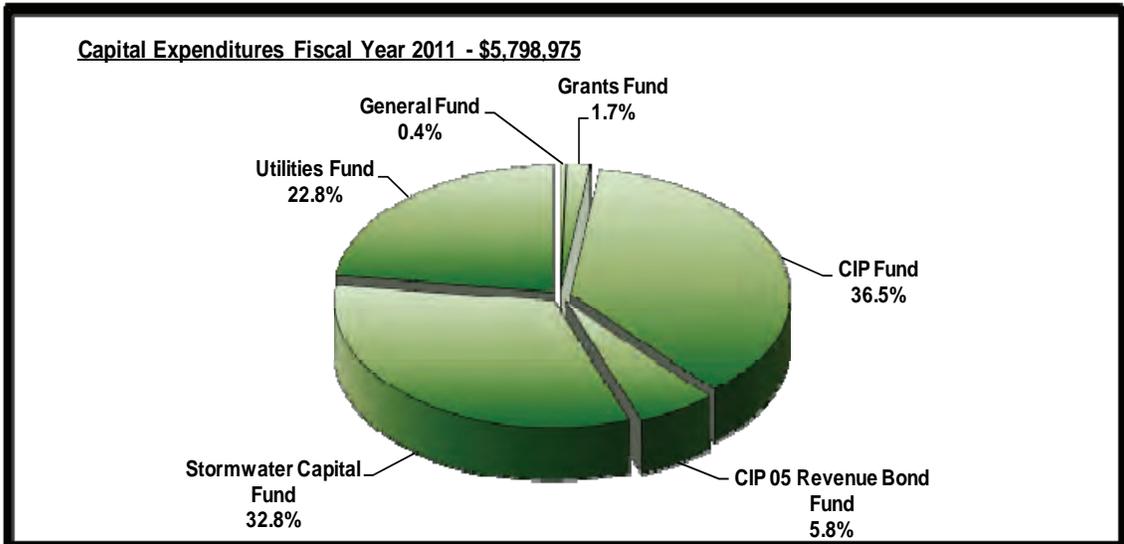
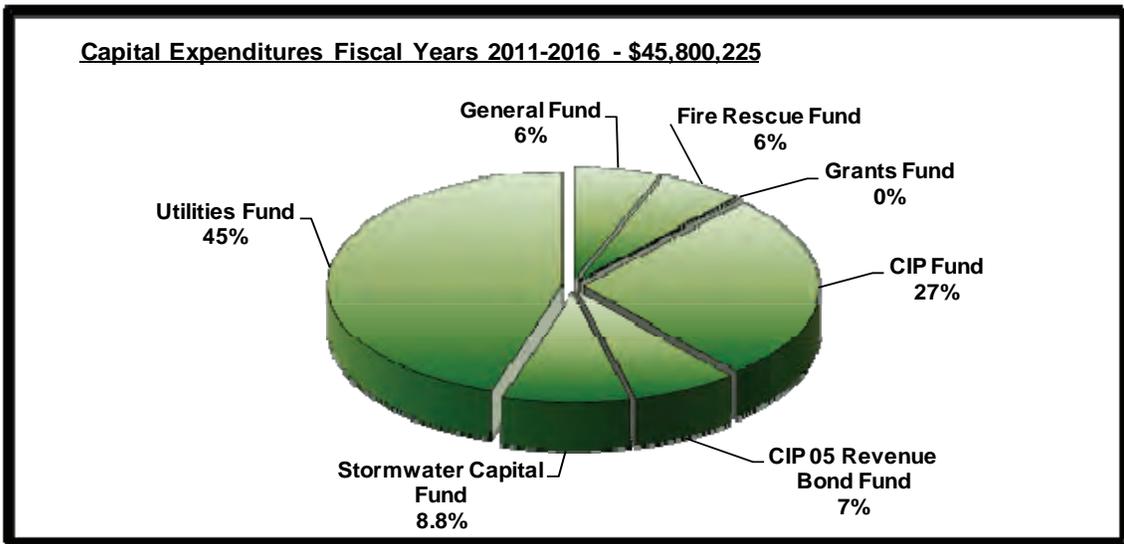
<b>PROJECT NUMBER</b>	<b>TITLE/DESCRIPTION</b>
<b>SW11C</b>	<b>Parallel Culvert Project</b> The scope of work for this project consists of increasing the storm water flow capacity of five (5) culvert crossings throughout the City by adding a second, like sized, culvert pipe adjacent to the existing culvert pipe. These five culvert crossing locations, specifically identified in the Storm Water Master Plan, currently do not have the capacity to support a significant rainfall event, such as a 100 year or greater storm, ultimately resulting in a bottleneck in the drainage system with the potential of upstream flooding. The recommended improvements will reduce the amount of headloss at these culvert crossings and increase the capacity for storm water traveling towards the C-13 and C-14 canal outfalls, protecting the health, safety and property of the residents of Tamarac.
<b>N/A</b>	<b>Lime Sludge Concentration Project</b> This project will consist of engineering studies, testing benchscale and pilot plant equipment to produce lime sludge suitable for landfill disposal. The resulting engineering design data will be used to design and construct a full scale facility.
<b>N/A</b>	<b>MIEX ® Pretreatment System (Study)</b> This project is for a small scale pilot program engineering study followed by the installation of a MIEX ® Water Pretreatment System. MIEX ® water plant equipment removes dissolved organic carbon and associated color from our raw water resulting in reduced chlorine demand and crystal clear finished water. The objective is to produce potable water that meet future regulations.
<b>UGMY2</b>	<b>Tamarac West System Rehabilitation</b> This ongoing program will rehabilitate, reconstruct or replace utility lines that need improvement or repairs, but were not able to be anticipated in advance.
<b>USMY1</b>	<b>Sewer Main Rehabilitation (I &amp; I)</b> This ongoing project continually examines the entire one hundred fifty-four (154) mile City of Tamarac wastewater collection system for leaks (infiltration) and illegal dumping (inflow). Identified I & I is subsequently eliminated by using several successful corrective methods dependent on the nature of the source.
<b>USMY3</b>	<b>Wastewater Pump Station Renewal</b> This ongoing project will replace and upgrade the pumps and piping in two (2) wastewater pump stations per year on a twenty-year rotating basis. Past capital projects to upgrade wastewater pump stations have listed specific stations which often changed due to reprioritization.
<b>USMY6</b>	<b>Electrical/Mechanical Pump Station Renewal</b> This ongoing project provides for in-house maintenance and repairs of electrical control panels, motors, and piping on two (2) wastewater pump stations per year on a rotating twenty-year basis. Past capital projects to upgrade wastewater pump stations have listed specific locations which often change due to reprioritization.
<b>UT11B</b>	<b>Filters 3 &amp; 4 Rehabilitation at WTP</b> This project replaces the filter media material in two of the six package water filter units at the Water Treatment Plant resulting in an increased volume of processed water.
<b>UTMY5</b>	<b>Renewal/Replacement at WTP</b> This project will renew and/or replace water treatment facilities that need improvement or repair, but were not able to be anticipated in advance.
<b>UWMY7</b>	<b>Irrigation Replacement</b> This project will provide funds to replace worn out irrigation pumps and upgrade irrigation lines on over 80 systems in road median areas.
<b>N/A</b>	<b>Emergency Generator Replacement &amp; Fuel at WTP</b> This project will replace the existing twenty-year old 900 KW emergency generator at the Tamarac Water Treatment Plant. The Alternative Disinfectant Project and the Two Million Gallon Water Storage Tank & Piping Improvement Project completed recently have increased the electrical demand on the generator and outdated electrical transfer switches.

**CAPITAL IMPROVEMENT PROJECTS  
 SUMMARY OF PROJECTS**

<b>PROJECT NUMBER</b>	<b>TITLE/DESCRIPTION</b>
<b>N/A</b>	<b>Relocate Backyard Water Mains - Tamarac East</b> This new project will relocate existing water mains from backyards to the street right-of-way in the Tamarac east area of Tamarac Lakes South and Tamarac Lakes Section One.
<b>N/A</b>	<b>Rehab Above-Ground Diesel Tank at Grants Storage</b> This project replaces an existing 1,000 gallon steel diesel fuel tank located at 4191 West Commercial Boulevard (Grant's Plaza Repump Station) with a 1,000 gallon convault tank. This fuel tank is used with the Repump Station emergency generator.
<b>N/A</b>	<b>University Drive Water Main Upgrade</b> This project will install 4,500 LF of 12-inch water main between NW 77th Street and Southgate Boulevard along the east side of University Drive. The purpose of this capital improvement is to provide improved fire protection to commercial properties.
<b>N/A</b>	<b>Replace Existing SCADA PLC at Tract 27 &amp; Grant's Plaza</b> Replace the existing programmable logic controllers (PLC) at the Tract 27 and Grant's Plaza Water Repump Facilities to ensure uninterrupted control and monitoring of these water storage and repumping sites.
<b>N/A</b>	<b>Replace/Relocate WTP SCADA Cabinets</b> Replace/Relocate the SCADA Telemetry Control Center located on the second floor of the Water Treatment Plant Control Building to the first floor in order to enable continual plant operation after a damaging hurricane.
<b>N/A</b>	<b>Replace Sodium Hypochlorite Generator Plates/Rectifier</b> This project replaces the sodium hypochlorite generator unit electrode plates and rectifier at the Water Treatment Plant to ensure continued uninterrupted service.
<b>N/A</b>	<b>Grant's/Tamarac Square Water Main Upgrade</b> This project will provide improved fire flow protection to the commercial properties on the west side of State Road 7 going north from Grant's Plaza to Lakeside Drive by upgrading existing undersized water mains to a new eight-inch (8") water main.
<b>N/A</b>	<b>Fort Lauderdale Water Interconnect</b> This project will provide improved fire flow protection to the commercial properties on NW 22nd Avenue north of NW 53rd Street by upgrading an existing six-inch (6") water main to an eight-inch (8") main and by providing a new water system interconnect with the City of Fort Lauderdale.
<b>N/A</b>	<b>Tamarac East 53rd Street Water Main Upgrade</b> This project will provide improved fire flow protection to the Tamarac Lakes North and The Boulevards area by upgrading an existing undersized water main to an eight-inch (8") water main on NW 53rd Street from NW 22nd Avenue to Prospect Road.
<b>N/A</b>	<b>Internal Metal &amp; Coating Rehab of WTP Accelerators &amp; Greenleaf</b> This project will continue the scheduled maintenance for internal pressure cleaning, metal replacement, and painting of the accelerators and Greenleaf Filter at the Water Treatment Plant.
<b>N/A</b>	<b>External Tank Coatings Rehabilitation at WTP</b> This project will continue the scheduled maintenance for external rehabilitation of accelerators, tanks, and filters at the Water Treatment Plant.
<b>N/A</b>	<b>Rehabilitation of Filters 1, 2, 5, and 6 at WTP</b> This project replaces the filter media material in four of the six package water filter units at the Water Treatment Plant resulting in increased volume of processed water.
<b>N/A</b>	<b>Replace Greenleaf Filter Material at WTP</b> This project replaces the filter media material in the Greenleaf filter at the Water Treatment Plant resulting in increased volume of processed water.
<b>US03E</b>	<b>McNab Force Main, 92nd Ave/Nob Hill Rd.</b> This proposed project will replace 3,200 LF of existing 12" asbestos cement force main on the south side of McNab Road between NW 92nd Avenue and Nob Hill Road with 12" ductile iron pipe.
<b>UT06A</b>	<b>WTP Well Upgrade Project</b> This ongoing project will rehabilitate raw water wells in the Water Treatment Plant wellfield on a ten-year rotating basis. Each raw water well will receive new pumps, discharge valving, new casing and pump depth adjustment as required. The project will ensure dependable raw water availability to the Water Treatment Plant for processing and delivery to City of Tamarac customers.

**CAPITAL IMPROVEMENT PROJECTS SUMMARY**  
**6-Year Projects Summary by Fund**

<b>All Funds</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>TOTAL</b>
General Fund	\$ 25,000	\$ 555,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 555,000	\$ 2,695,000
Fire Rescue Fund	-	531,250	531,250	531,250	531,250	531,250	2,656,250
Grants Fund	96,855	-	-	-	-	-	96,855
CIP Fund	2,115,120	343,000	851,000	841,000	175,000	8,025,000	12,350,120
CIP 05 Revenue Bond Fund	335,000	1,500,000	1,500,000	-	-	-	3,335,000
Stormwater Capital Fund	1,902,000	425,000	425,000	425,000	425,000	425,000	4,027,000
Utilities Fund	1,325,000	2,235,000	3,175,000	3,825,000	4,690,000	5,390,000	20,640,000
<b>GRAND TOTAL</b>	<b>\$ 5,798,975</b>	<b>\$ 5,589,250</b>	<b>\$ 7,002,250</b>	<b>\$ 6,142,250</b>	<b>\$ 6,341,250</b>	<b>\$ 14,926,250</b>	<b>\$ 45,800,225</b>



**CAPITAL IMPROVEMENT PROJECTS SUMMARY (Continued)**  
**6-Year Projects Summary by Fund and Department**

**General Fund**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Information Technology	-	130,000	95,000	95,000	95,000	130,000	\$ 545,000
Public Works	25,000	425,000	425,000	425,000	425,000	425,000	\$ 2,150,000
<b>TOTAL</b>	<b>\$ 25,000</b>	<b>\$ 555,000</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>\$ 555,000</b>	<b>\$ 2,695,000</b>

**Fire Rescue Fund**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Fire Rescue	-	531,250	531,250	531,250	531,250	531,250	\$ 2,656,250
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 531,250</b>	<b>\$ 2,656,250</b>				

**Grants Fund**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Information Technology	96,855	-	-	-	-	-	\$ 96,855
<b>TOTAL</b>	<b>\$ 96,855</b>	<b>\$ -</b>	<b>\$ 96,855</b>				

**CIP Fund**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Financial Services	500,000	-	-	-	-	-	\$ 500,000
Public Works	1,615,120	343,000	851,000	841,000	175,000	8,025,000	\$ 11,850,120
<b>TOTAL</b>	<b>\$ 2,115,120</b>	<b>\$ 343,000</b>	<b>\$ 851,000</b>	<b>\$ 841,000</b>	<b>\$ 175,000</b>	<b>\$ 8,025,000</b>	<b>\$ 12,350,120</b>

**CIP 05 Revenue Bond Fund**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Public Works	335,000	1,500,000	1,500,000	-	-	-	\$ 3,335,000
<b>TOTAL</b>	<b>\$ 335,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,335,000</b>

**Stormwater Capital Fund**

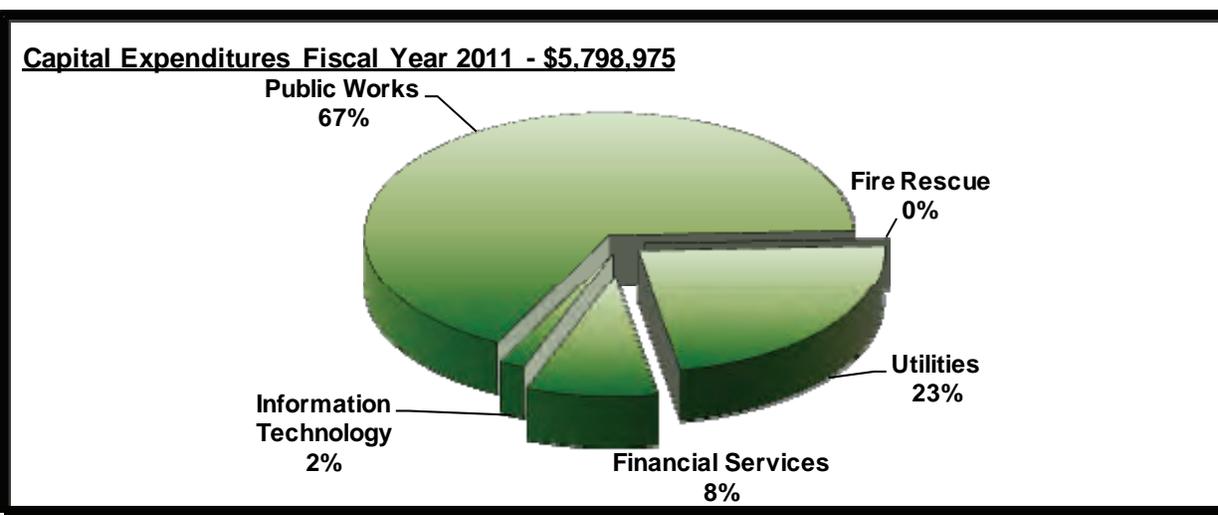
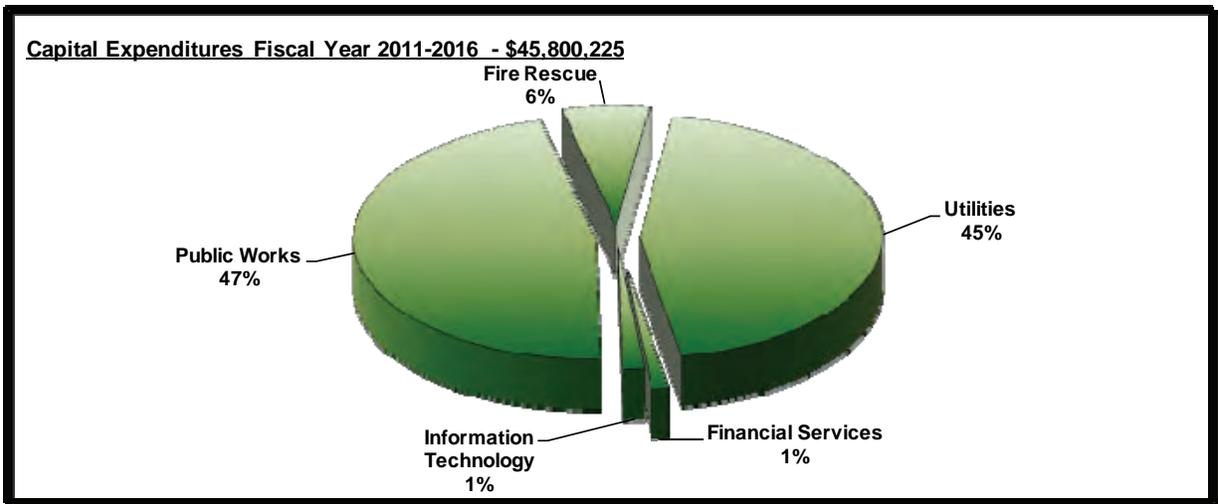
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Public Works	1,902,000	425,000	425,000	425,000	425,000	425,000	\$ 4,027,000
<b>TOTAL</b>	<b>\$ 1,902,000</b>	<b>\$ 425,000</b>	<b>\$ 4,027,000</b>				

**Utilities Fund**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Utilities CIAC	-	-	200,000	2,600,000	-	3,000,000	\$ 5,800,000
Utilities R & R	1,325,000	2,235,000	2,975,000	1,225,000	4,690,000	2,390,000	\$ 14,840,000
<b>TOTAL</b>	<b>\$ 1,325,000</b>	<b>\$ 2,235,000</b>	<b>\$ 3,175,000</b>	<b>\$ 3,825,000</b>	<b>\$ 4,690,000</b>	<b>\$ 5,390,000</b>	<b>\$ 20,640,000</b>
<b>CIP TOTAL</b>	<b>\$ 5,798,975</b>	<b>\$ 5,589,250</b>	<b>\$ 7,002,250</b>	<b>\$ 6,142,250</b>	<b>\$ 6,341,250</b>	<b>\$ 14,926,250</b>	<b>\$ 45,800,225</b>

**CAPITAL IMPROVEMENT PROJECTS SUMMARY (Continued)**  
**6-Year Projects Summary by Department**

<b>Department</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>TOTAL</b>
Financial Services	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Information Technology	96,855	130,000	95,000	95,000	95,000	130,000	641,855
Public Works	3,877,120	2,693,000	3,201,000	1,691,000	1,025,000	8,875,000	21,362,120
Fire Rescue	-	531,250	531,250	531,250	531,250	531,250	2,656,250
Utilities	1,325,000	2,235,000	3,175,000	3,825,000	4,690,000	5,390,000	20,640,000
<b>GRAND TOTAL</b>	<b>\$ 5,798,975</b>	<b>\$ 5,589,250</b>	<b>\$ 7,002,250</b>	<b>\$ 6,142,250</b>	<b>\$ 6,341,250</b>	<b>\$ 14,926,250</b>	<b>\$ 45,800,225</b>



## **DEBT MANAGEMENT**

The City's primary objective in debt management is to keep the level of indebtedness within legal debt limitations established by resolution and keeping the cost to the taxpayer at a minimum. While the City has set no legal debt limit, specific policies have been established as part of the Debt Management Policies.

One such policy is that any capital project financed through the issuance of general obligation, revenue and/or special assessment bonds shall be issued for a period of not more than twenty years or for a period exceeding the expected useful life of the asset or project. The City is required to maintain debt service ratios at levels for compliance with coverage requirements in bond documents.

There are several key debt ratios that investors and financial analyst use when reviewing a city's credit worthiness. As part of its overall policies, the City reviews such ratios used by the national credit rating agencies. Additionally, the financial management policies that are in place have allowed the City to build up the general fund reserves and commit to sound financial practices.

The City's enterprise and general obligation debt continues to be "self supporting" in that this debt is secured solely by pledges of enterprise revenues and ad valorem taxes which adequately cover debt service on these bonds. Furthermore, many of the Governmental revenue bonds are supported by revenues specifically earmarked for such purpose, such as Sales Tax Revenue Bonds.

The City has significant non-ad valorem revenue debt capacity remaining and is in compliance with its anti-dilution tests. However, in as much as all City revenues, unless restricted to a specific purpose, are being used to pay debt service or to fund City operations, any use of City revenues to secure and pay additional debt could impact City operations unless additional revenues are identified.

### **Bond Ratings**

Due to the variety of debt issues, there is more than one set of ratings for the City. The rating agencies have separately rated bonds of the City which are secured by specific or general revenue pledges.

The City's general obligation credit rating is AA by Standard and Poor's Rating Services and is very strong and reaffirmed in 2009.

The ratings on the City's Capital Improvement Revenue Bond, Series 2005 which has a Covenant to Budget and Appropriate legally available non-ad valorem revenues is A+ from Standard & Poor's and Fitch Ratings and an A2 from Moody's.

The ratings on the City's Sales Tax Revenue Refunding Bonds, Series 2009 received an underlying rating of A2 from Moody's.

## DEBT MANAGEMENT, CONTINUED

The ratings on the City's Water and Sewer Bonds, Series 2009 received an underlying rating of A2 from Moody's.

In addition to the underlying ratings, two of the bonds have also been insured by the major insurance providers including MBIA and FSA. In late calendar year 2007, many of the municipal bond insurance providers have come under intense scrutiny due to their involvement with insuring sub-prime mortgage backed obligations. All insurers have been subsequently downgraded with FSA experiencing the most recent downgrade.

### Debt Per Capita

Direct debt is defined as a government unit's gross debt less the enterprise system's self-supporting debt. The City's goal is to maintain Direct Debt Per Capita at or below the standard municipal rating agency median for cities of comparable size. In any case the amount should not exceed 135% of such median. Direct Debt Per Capita shall be calculated by dividing the Governmental Direct Debt by the most current population within the City. Our Direct Debt per Capita is estimated at \$509 for fiscal year ended September 30, 2010.

The overall debt positions for the City estimated for September 30, 2010 is as follows:

Category	Outstanding	Percentage of Total
General Obligation Debt	\$ 1,559,240	3.24%
Governmental Fund Debt	28,635,000	59.52%
Enterprise-Water & Sewer	13,785,000	28.65%
Enterprise-Stormwater	4,130,000	8.58%
Total	<u>\$ 48,109,240</u>	<u>100.00%</u>

**FY 2011 Debt Service Budget Summary Schedule**

	<b>Original Issue Amount</b>	<b>Outstanding Principal</b>	<b>FY 2011 Principal</b>	<b>FY 2011 Interest</b>	<b>FY 2011 Requirement</b>
<b>Governmental Funds</b>					
G.O. Bonds, Series 1998	\$ 3,250,000	\$ 1,559,240	\$ 195,809	\$ 66,600	\$ 262,409
Sales Tax Revenue Bonds, Series 2002 (Public Facilities)	13,410,000	9,385,000	605,000	437,700	1,042,700
Capital Improvement Revenue Bonds, Series 2005	15,000,000	14,210,000	215,000	650,000	865,000
Sales Tax Revenue Bonds, Series 2009 (Public Facilities)	5,350,000	5,040,000	480,000	189,600	669,600
<b>Total Governmental Funds</b>	<b>\$ 37,010,000</b>	<b>\$ 30,194,240</b>	<b>\$ 1,495,809</b>	<b>\$ 1,343,900</b>	<b>\$ 2,839,709</b>
<b>Enterprise Funds</b>					
Utilities System Refunding, Series 2009	\$ 14,020,000	\$ 13,785,000	\$ 245,000	\$ 661,800	\$ 906,800
Stormwater System Revenue, Series 2009	4,345,000	4,130,000	225,000	178,400	403,400
<b>Total Enterprise Funds</b>	<b>\$ 18,365,000</b>	<b>\$ 17,915,000</b>	<b>\$ 470,000</b>	<b>\$ 840,200</b>	<b>\$ 1,310,200</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 55,375,000</b>	<b>\$ 48,109,240</b>	<b>\$ 1,965,809</b>	<b>\$ 2,184,100</b>	<b>\$ 4,149,909</b>

## TAMARAC STATISTICS

**Date of Incorporation** July 19, 1963

**Date of Adoption of City Charter** May 19, 1971

**Area Within City Limits**

Land Area 11.858 Square Miles  
 Water Area 1.104 Square Miles  
**Total Area 12.962 Square Miles**

**Population 59,340**

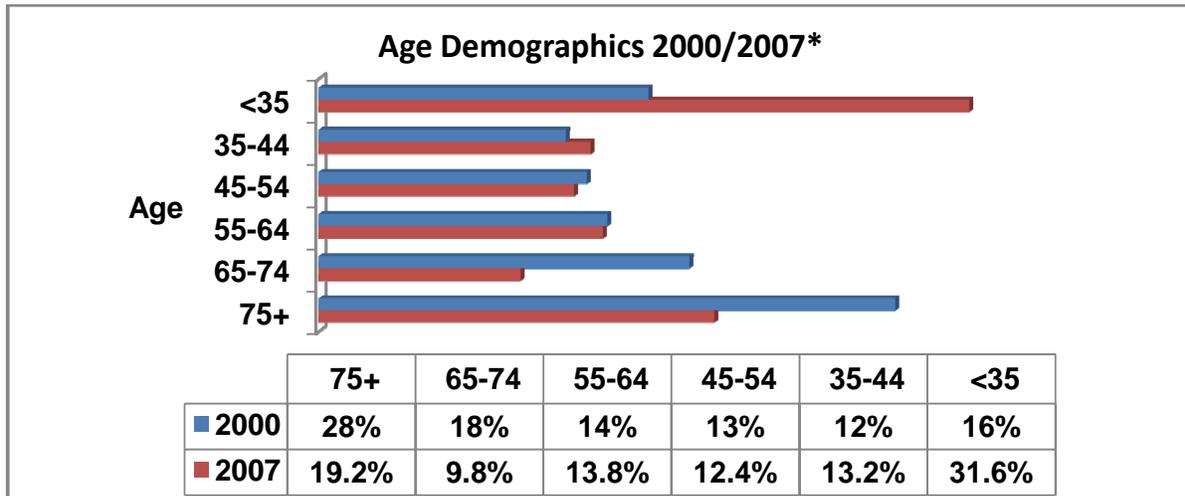
**Registered Voters 38,128**

**Number of Years Lived in Tamarac**

< 5 years 26.6%  
 5-10 years 33.8%  
 11-20 years 26.6%  
 20+ years 13.0%

**Demographic Breakdown**

	<b><u>2000</u></b>	<b><u>2007</u></b>
Median Age	52.9	49.3
White	77%	70.7%
African American	9%	19.3%
Other	14%	10.0%
Hispanic Heritage	17%	23.0%



\*2010 Census data not available at time of printing

## TAMARAC STATISTICS (continued)

### Five Largest Employers

	<u># of Employees</u>
Convergys Customer Management	950
City Furniture	825
University Hospital & Medical Center	750
Publix Supermarkets (3)	391
City of Tamarac	365

### Five Highest Property Values/Taxpayers

	<u>Millions</u>
City Furniture	\$48.2
Advance Business Associates	48.1
Florida Power & Light	47.9
University Hospital & Medical Center	43.2
DDRM Midway Plaza LLC	31.3



### Education

Number of Schools	3
Number of Classroom Teachers	237
Number of Students Registered	4,148

### Police Protection

The City has contracted with the Broward County Sheriff's Office to provide police services.



## TAMARAC STATISTICS (continued)

### Fire Protection

Number of Stations	3
Uniformed Employees	93
Non-Uniformed Employees	5
# of Daily Emergency Response Units	7



### Municipal Utilities

	<u>Water</u>	<u>Sewer</u>	<u>Stormwater</u>
Active Accounts	18,926	18,787	18,390
Miles of Mains	253.9	188.3	78
Plants**	1	**	---
Capacity, Millions of Gallons/Day	20	**	403,200,000
Fire Hydrants	2,077	---	---
Pumping Stations	2	83	3

\*\*In September 1987, the City joined the North Broward Regional Wastewater system and discontinued its own facilities.

### Streets, Storm Sewers, Waterways

Streets	120 Miles
Storm Sewers	78 Miles
Waterways	540 Acres

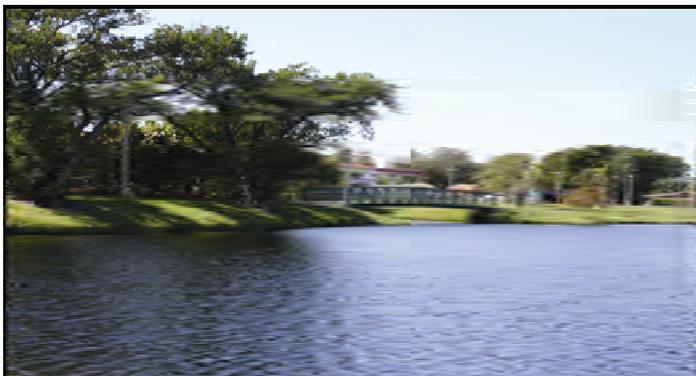
## TAMARAC STATISTICS (continued)

### **Parks & Recreation**

	<b><u>Acres</u></b>
Landings Park	1.5
Tamarac Park	10.4
Tamarac Commons Park	0.5
Veteran's Park	6.3
Caporella Park	9.3
Sports Complex	36.0
Wildlife Preserve	6.5
Sunset Point Park	8.5
Caporella Aquatic Center	5.0
Gary B Jones Park for People & Pups	3.5
Tephford Park	57.1
Tamarac Community Center	5.0
<b><u>Undeveloped</u></b>	<b><u>4.0</u></b>
<b>Total Acres</b>	<b>153.6</b>

### **Parks Facilities**

Roller-Hockey Rink  
 Tennis & Basketball Courts  
 Handball Courts  
 Boat Ramps  
 Picnic Areas & Shelters  
 Soccer/Football Fields  
 Covered Playgrounds  
 Baseball/Softball Fields  
 Exercise Trails  
 Fishing Piers  
 Band Shell  
 Community Center  
 Recreation Center & Multi-Purpose Center  
 25 Yard x 25 Meter Heated Pool  
 Children's Water Playground & Fitness Center



## GLOSSARY OF COMMONLY USED TERMS

**Accrual Basis** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** A department effort contributing to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Activity Measure** Data collected to determine how effective or efficient a program is in achieving its objective.

**Adopted Budget** The original budget as approved by the City Commission at the beginning of the fiscal year.

**Adjusted Budget** A statistical construct that compensates for changes within divisions and departments between budget years.

**Ad Valorem Taxes** Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

**ALS** Advanced Life Support.

**Allot** To divide an appropriation into amounts, which may be encumbered or expended during a specified period.

**Amended Budget** The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds.

**Annualize** Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** A legal authorization to incur obligations and make expenditures for specific purposes.

**Appropriation Center Resembles** traditional departments

**Assessed Valuation** The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes.

**Asset** Resources owned or held by a government that has monetary value.

**Audit** An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information.

**Authorized Positions** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance** This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year.

**Balanced Budget** A budget where the amount available from taxation and other sources, including amounts carried over from prior fiscal years must equal the total appropriations for expenditures and reserves (taken from Florida Statutes 166.241(2)).

**Base Budget** Projected cost of continuing the existing levels of service in the current budget year.

**Benchmark** A point of reference from which measurements may be made. A benchmark is something that serves as a standard by which other performance indicators may be evaluated or compared.

## GLOSSARY OF COMMONLY USED TERMS (continued)

**Bond** Contract to pay a specified sum of money (the principal or face value) at a specified future date (maturity) plus interest paid at an agreed percentage of the principal. Bonds are primarily used to finance capital projects.

**Bond Refinancing** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

**Budget Calendar** The schedule of key dates, which a government follows in the preparation and adoption of the budget.

**Budgetary Basis** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. The City of Tamarac uses the same budgetary and accounting basis in all funds.

**Budgetary Control** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets** Assets with at least a \$750 value and having a useful life of at least three years. Capital assets are also called fixed assets.

**Capital Budget** The appropriation of bonds or other revenue for capital assets, improvements to facilities, and other infrastructure.

**Capital Expenditure** Money spent to acquire or upgrade physical assets such as buildings and machinery - also called capital spending or capital expense.

**Capital Improvements** Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical plant of the government--sometimes referred to as infrastructure.

**Capital Improvement Program (CIP)** A plan for future capital expenditures that identifies each capital project, its anticipated start and completion dates, the amount spent each year, and the method of financing.

**Capital Outlay** Expenditures for fixed assets which have a value of \$750 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

**Capital Project Funds** Funds that account for the financial resources to be used for the acquisition or construction of major capital facilities.

**Cash Basis** A basis of accounting that recognizes transactions only when cash is increased or decreased.

**CIAC** Acronym for Contributions In Aid of Construction, which is a definition used for the calculation of impact fee revenues paid by developers to cover the increased capacity costs of connecting to the City's water and sewer system.

**CIP** Acronym for Capital Improvement Project, which is an appropriation for a significant capital expenditure.

**Collective Bargaining Agreement** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, workings conditions, salary, fringe benefits, and matters affecting health and safety of employees).

## GLOSSARY OF COMMONLY USED TERMS (continued)

**Communication Services Taxes** Communications Services Tax (CST) applies to telecommunications, cable, direct-to-home satellite, and related services. The CST revenues is collected and distributed by the State of Florida

**Constant or Real Dollars** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

**Consumer Price Index (CPI)** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA)** An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Funds** Funds that account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Dedicated Tax** A tax levied in order to support a specific government program or purpose.

**Deficit** The amount by which expenditures exceed revenues during a single accounting period.

**Department** The basic organizational unit of government that is functionally unique in its delivery of services.

**Depreciation** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees** Those fees and charges generated by building, development, and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Employee (or Fringe) Benefits** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrance** The contractual commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Funds** Funds that account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**ERC** An acronym for Equivalent Residential Unit, which is a measure used for Water and Stormwater rates. An average home equals one Equivalent Residential Unit. The E.R.C. for commercial units are calculated on a case-by-case basis.

## GLOSSARY OF COMMONLY USED TERMS (continued)

**Expenditure** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**Fiduciary Funds** Types of funds consisting of agency and trust funds.

**Fiscal Policy** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year (FY)** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For Tamarac, this twelve-month period is October 1 to September 30.

**Fixed Assets** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** A pledge of a government's taxing power to repay debt obligations.

**Fund** A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance (Equity)** The excess of the assets of a fund over its liabilities, reserves, and carry-over.

**GAAP** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Obligation (G.O.) Bond** This type of bond is backed by the full faith, credit and taxing power of the government. It requires voter approval and a debt millage is levied to pay interest and principal.

**Goal** A statement of broad direction, purpose, or intent based on the needs of the community.

**Grants** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**General Fund** The fund that accounts for all financial resources of the government, except those required to be accounted for in another fund.

**Governmental Funds** Types of funds subdivided into four sections; General Funds, Specials Revenue Funds, Capital Projects Funds, and Debt Service Funds.

**Homestead Exemption** Florida law provides property tax relief of \$50,000 off of the taxable value for properties that qualify. Every person who has legal or equitable title to real property in the State of Florida and who resides on the property on January 1 and in good faith makes it his or her permanent home is eligible for a homestead exemption.

**Indirect Cost** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Inter-fund Transfers** The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

## GLOSSARY OF COMMONLY USED TERMS (continued)

**Internal Service Charges** The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

**Internal Service Funds** Funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental units, on a cost reimbursement basis. As a result of the new GASB 34 rules, many municipalities have eliminated all Internal Service Funds with the exception of Risk Management.

**Levy** To impose taxes for the support of government activities.

**Line-item Budget** A budget prepared along departmental lines that focuses on what is to be bought by linking appropriations to objects of expenditure.

**Long-term Debt** Debt payable more than one year after date of issue.

**Mil** The property tax rate that is based on the valuation of property. A tax rate of one mil produces one dollar of taxes on each \$1,000 of assessed property valuation. A mil is one-tenth of one cent.

**Mission** A clear and concise statement that focuses on the purpose of the program and sets program goals to align practices with values. A mission statement is an actionable plan for a program's future that includes the objectives, how these objectives will be reached, who is responsible for performance, and why the program must meet its goals.

**Modified Accrual** Modified accrual accounting is based on revenues being recorded when they become available and measurable (known). The term "available" means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures, if measurable, are recorded in the accounting period in which the liabilities are incurred.

**Objective** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Object of Expenditure** An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture

**Obligations** Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Expenses** The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Pay-as-you-go Basis** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Measure** A measure of outcomes or results used to gauge the success of a program in meeting its Intended goals and objectives.

**Personal Services** Expenditures for salaries, wages, and fringe benefits of a government's employees.

## GLOSSARY OF COMMONLY USED TERMS (continued)

**Prior-year Encumbrances** Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Based Budget** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing service by the program.

**Proprietary Funds** Types of funds subdivided into two sections; Enterprise Funds and Internal Service Funds.

**R&M** Acronym for Repair and Maintenance, which is a description used for normal maintenance costs for equipment.

**Reserve** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose or the portion of fund balance that is legally restricted by an organization other than the City.

**Resolution** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** Total amounts available for appropriation including estimated revenues, inter-fund transfers, and beginning balances.

**Revenue** All amounts of money received by a government from external sources for the purpose of financing the operations of the government.

**Revenue Bond** This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a utility rate or gas tax.

**Senior Homestead Exemption** Florida law provides property tax relief of an additional \$25,000 off of the taxable value for properties that qualify. The County must first adopt the provision via Ordinance. Any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed \$20,000 (with an annual CPI increase) qualifies.

**Service Lease** A lease under which the lessor maintains and services the asset.

**Service Level** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue** Revenues are classified according to their source or point of origin.

**Special Purpose Fund** Funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Taxes** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Temporary Positions** An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

## GLOSSARY OF COMMONLY USED TERMS (continued)

**TRIM** Truth in Millage

**Trust and Agency Funds** Funds that account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. These funds are not budgeted in the formal appropriation process, and are not included in the Adopted Budget document.

**Unencumbered Balance** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

**Unreserved Fund Balance** The portion of a fund's balance that is not legally restricted for a specific purpose.

**User Charges** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost** A cost that increases/decreases with increases/decreases in the amount of service provided such as the electric bill.

**Volatility** unpredictable change over time of a certain variable

**Working Cash** Excess of readily available assets over current liabilities; cash-on-hand-equivalents that may be used to satisfy cash flow needs.